

PORTFOLIO BUDGET STATEMENTS 2025–26
BUDGET RELATED PAPER NO. 1.2

ATTORNEY-GENERAL'S PORTFOLIO

Budget Initiatives and Explanations of Appropriations
Specified by Outcomes and Programs by Entity

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ATTORNEY-GENERAL
PARLIAMENT HOUSE
CANBERRA 2600

President of the Senate
Australian Senate
Parliament House
CANBERRA ACT 2600

Speaker
House of Representatives
Parliament House
CANBERRA ACT 2600

Dear President

Dear Mr Speaker

I hereby submit the Portfolio Budget Statements in support of the 2025-26 Budget for the Attorney-General's portfolio.

These statements have been developed, and are submitted to the Parliament, as a statement on the outcomes for the portfolio.

I present these statements to provide accountability to the Parliament and, through it, the public.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Mark Dreyfus', with a stylized flourish at the end.

The Hon Mark Dreyfus KC MP

Abbreviations and conventions

The following notation may be used:

NEC/nec	not elsewhere classified
-	nil
..	not zero, but rounded to zero
na	not applicable (unless otherwise specified)
nfp	not for publication
\$m	\$ million
\$b	\$ billion

Figures in tables and in the text may be rounded. Figures in text are generally rounded to one decimal place, whereas figures in tables are generally rounded to the nearest thousand. Discrepancies in tables between totals and sums of components are due to rounding.

Enquiries

Should you have any enquiries regarding this publication please contact Tanya Howitt, Deputy Chief Finance Officer, Attorney-General’s Department on (02) 6141 6256.

Links to Portfolio Budget Statements (including Portfolio Additional Estimates Statements and Portfolio Supplementary Additional Statements) can be located on the Australian Government Budget website at: www.budget.gov.au.

**User Guide
To The
Portfolio Budget Statements**

User guide

The purpose of the 2025–26 *Portfolio Budget Statements* (PB Statements) is to inform Senators and Members of Parliament of the proposed allocation of resources to government outcomes by entities within the portfolio. Entities receive resources from the annual appropriations acts, special appropriations (including standing appropriations and special accounts), and revenue from other sources.

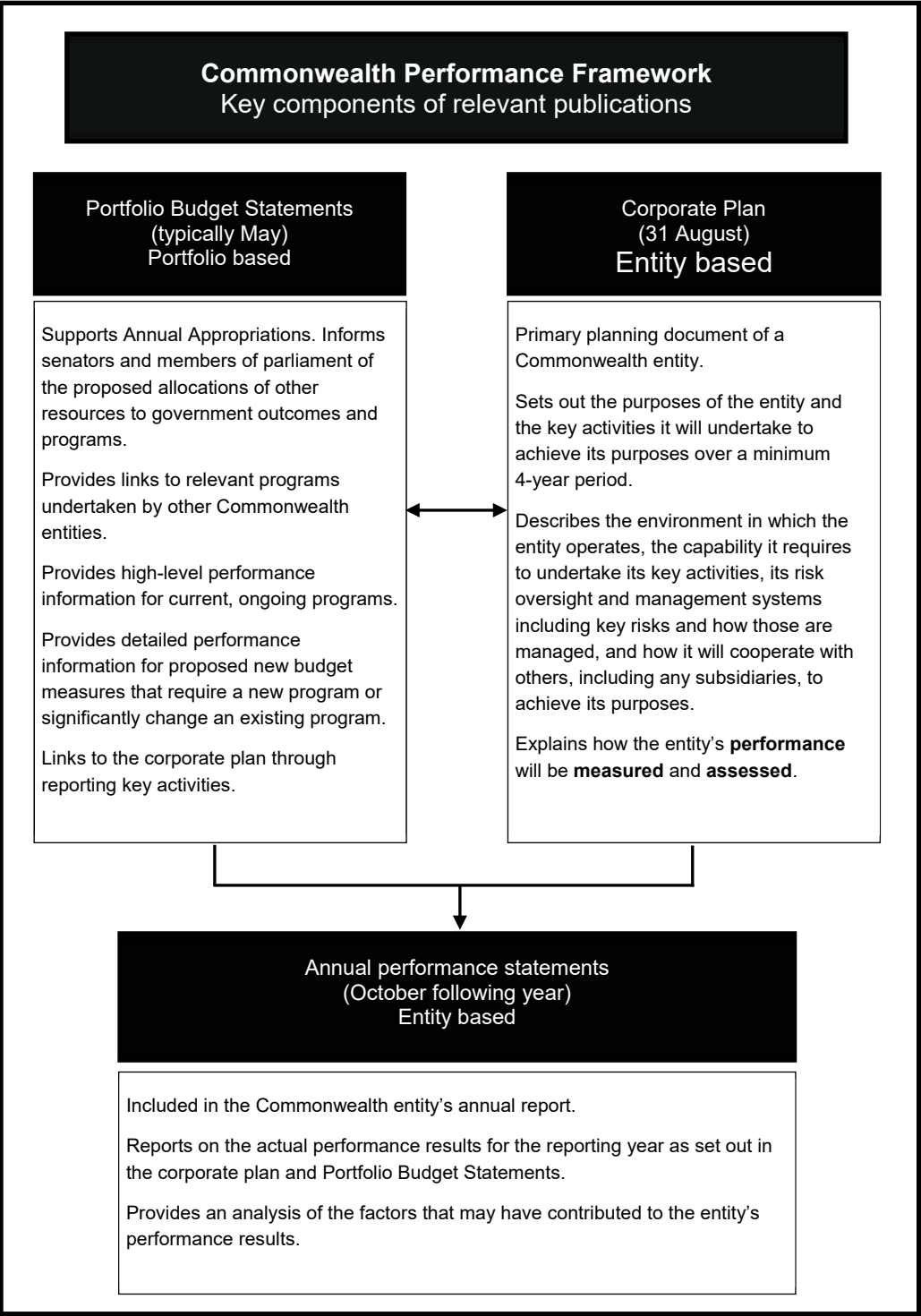
A key role of the PB Statements is to facilitate the understanding of proposed annual appropriations in Appropriation Bills (No. 1 and No. 2) 2025–2026 (or Appropriation (Parliamentary Departments) Bill (No. 1) 2025–2026 for the parliamentary departments) and related Supply Bills where they exist applicable to the 2025–26 Budget. In this sense, the PB Statements are Budget related papers and are declared by the Appropriation Acts to be ‘relevant documents’ to the interpretation of the Acts according to section 15AB of the *Acts Interpretation Act 1901*.

The PB Statements provide information, explanation and justification to enable Parliament to understand the purpose of each outcome proposed in the Bills.

As required under section 12 of the *Charter of Budget Honesty Act 1998*, only entities within the general government sector are included as part of the Commonwealth general government sector fiscal estimates and produce PB Statements where they receive funding (either directly or via portfolio departments) through the annual appropriation acts.

The Commonwealth Performance Framework

The following diagram outlines the key components of the Commonwealth performance framework. The diagram identifies the content of each of the publications and the relationship between them. Links to the publications for each entity within the portfolio can be found in the introduction to Section 2: Outcomes and planned performance.



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Portfolio Overview

Attorney-General's Portfolio overview

Minister and portfolio responsibilities

The Attorney-General's portfolio supports the Hon Mark Dreyfus KC MP, Attorney-General including his role as First Law Officer. The portfolio comprises the Attorney-General's Department and 18 entities. Figure 1 sets out the structure of the portfolio and the outcome statements for each entity.

The portfolio's responsibilities are diverse. They encompass legal services, national security and criminal law, integrity and anti-corruption matters, the Commonwealth justice system including courts, tribunals, justice policy and legal assistance, regulation and reform, protecting and promoting human rights, and support for Commonwealth royal commissions.

For information on resourcing across the portfolio, please refer to Part 1: Agency Financial Resourcing in *Budget Paper No. 4: Agency Resourcing*.

Figure 1: Attorney-General’s portfolio structure and outcomes

Attorney-General and Cabinet Secretary The Hon Mark Dreyfus KC MP	
Assistant Minister to the Attorney-General The Hon Patrick Gorman MP	
Attorney-General’s Department Secretary: Katherine Jones PSM	
Outcome 1	A just and secure society through the maintenance and improvement of Australia’s law, justice, security and integrity frameworks.
Administrative Review Tribunal Principal Registrar: Michael Hawkins AM	
Outcome 1	Provide correct or preferable decisions through a mechanism of independent review of administrative decisions that is fair and just, quick, informal, accessible and responsive, contributes to improving the quality of government decision making, and promotes public trust and confidence in the Tribunal.
Australian Criminal Intelligence Commission Chief Executive Officer: Heather Cook	
Outcome 1	To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.
Australian Federal Police Australian Federal Police Commissioner: Reece Kershaw APM	
Outcome 1	Reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.
Outcome 2	A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.
Outcome 3	Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international partnerships.

Figure 1: Attorney-General's portfolio structure and outcomes (continued)

<p style="text-align: center;">Australian Financial Security Authority Chief Executive, Inspector General in Bankruptcy and Registrar of Personal Property Securities: Tim Beresford</p>	
Outcome 1	Maintain confidence in Australia's personal insolvency and personal property securities systems by delivering fair, efficient and effective regulatory, trustee, registry and information services.
<p style="text-align: center;">Australian Human Rights Commission President: Hugh de Kretser</p>	
Outcome 1	An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, exercise of regulatory functions, contributions to law and policy reforms, research, education, partnerships, and monitoring and reporting on human rights.
<p style="text-align: center;">Australian Institute of Criminology Director: Heather Cook</p>	
Outcome 1	Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.
<p style="text-align: center;">Australian Law Reform Commission President and Chief Executive Officer: The Hon Justice Mordecai Bromberg</p>	
Outcome 1	Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports, and community consultation and education.
<p style="text-align: center;">Australian Security Intelligence Organisation Director-General of Security: Mike Burgess AM</p>	
Outcome 1	To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.
<p style="text-align: center;">Australian Transaction Reports and Analysis Centre Chief Executive Officer: Brendan Thomas</p>	
Outcome 1	The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation, and collaboration with domestic and international partners.

Figure 1: Attorney-General’s portfolio structure and outcomes (continued)

<p>Federal Court of Australia Chief Executive Officer and Principal Registrar: Sia Lagos</p>	
Outcome 1	Apply and uphold the rule of law for litigants in the Federal Court of Australia and parties in the National Native Title Tribunal through the resolution of matters according to law and through the effective management of the administrative affairs of the Court and Tribunal.
Outcome 2	Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 1) through the just, safe, efficient and timely resolution of family law matters particularly more complex family law matters including appeals, according to law, through the encouragement of appropriate dispute resolution processes and through the effective management of the administrative affairs of the Court.
Outcome 3	Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 2) through the just, safe, efficient and timely resolution of family and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes and through the effective management of the administrative affairs of the Court.
Outcome 4	Improved administration and support of the resolution of matters according to law for litigants in the Federal Court of Australia, the Federal Circuit and Family Court of Australia, and parties in the National Native Title Tribunal, through efficient and effective provision of shared corporate and registry services.
<p>High Court of Australia Chief Executive and Principal Registrar: Richard Glenn</p>	
Outcome 1	To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia.
<p>National Anti-Corruption Commission Commissioner: The Hon Paul Brereton AM RFD SC</p>	
Outcome 1	Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.
<p>Office of the Australian Information Commissioner Australian Information Commissioner: Elizabeth Tydd</p>	
Outcome 1	Provision of public access to Commonwealth Government information, protection of individuals’ personal information, and performance of information commissioner, freedom of information and privacy functions.

Figure 1: Attorney-General's portfolio structure and outcomes (continued)

Office of the Commonwealth Ombudsman Commonwealth Ombudsman: Iain Anderson	
Outcome 1	Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.
Office of the Director of Public Prosecutions Director: Raelene Sharp KC	
Outcome 1	Contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.
Office of the Inspector-General of Intelligence and Security Inspector-General of Intelligence and Security: The Hon Christopher Jessup KC	
Outcome 1	Independent assurance for the Prime Minister, senior ministers and Parliament as to whether Australia's intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.
Office of Parliamentary Counsel First Parliamentary Counsel: Meredith Leigh	
Outcome 1	A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments.
Office of the Special Investigator Director General: Chris Moraitis PSM	
Outcome 1	Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.

Attorney-General's Department

**Entity resources and planned
performance**

Attorney-General's Department

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Attorney-General's Department supports the Attorney-General to achieve a just and secure society through the maintenance and improvement of Australia's law, justice, security and integrity frameworks. The department assists the Australian Government to achieve its legal and policy objectives by:

- Providing expert advice and high-quality legal services to the Australian Government and its entities.
- Managing casework relating to international crime cooperation, federal offenders, international family law, private international law and complaints under the United Nations human rights conventions in order to support Australia's law and justice frameworks.
- Designing, implementing, maintaining, evaluating and reforming legal and policy frameworks to promote better outcomes for the Australian community in a range of areas including rights, justice, security and integrity.
- Working to improve access to justice for vulnerable people, including women, children and First Nations peoples.
- Representing Australia in national and international legal matters and in fora on law and justice issues, and helping to uphold Australia's place as a regional partner and leader.
- Establishing and providing support to royal commissions and other bodies to assist them to commence their inquiries in a timely manner consistent with their terms of reference.

Further information about the department's operating environment and key activities, and how it measures performance is detailed in the department's Corporate Plan.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the department for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Attorney-General's Department resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	97,537	140,968
Departmental appropriation (c)	305,618	292,070
s74 External Revenue (d)	208,049	216,645
Departmental capital budget (e)	21,786	19,887
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	8,248	6,264
Equity injection	3,166	242
Total departmental annual appropriations	644,404	676,076
Total departmental resourcing	644,404	676,076
Administered		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	40,064	80
Outcome 1	433,065	454,175
Payments to corporate entities (g)	32,129	27,978
Total administered annual appropriations	505,258	482,233
Total administered special appropriations	330	330
Special accounts (h)		
Opening balance	23,394	18,612
Non-appropriation receipts	43,813	28,570
Adjustments	-	-
Total special account receipts	67,207	47,182
<i>less payments to corporate entities from annual/special appropriations</i>	32,129	27,978
Total administered resourcing	540,666	501,767
Total resourcing for entity Attorney-General's Department	1,185,070	1,177,843
Average staffing level (number)	2,009	2,009

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes funding subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bil (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(g) The Australian Human Rights Commission is the only corporate Commonwealth entity as defined under the PGPA Act.

(h) For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing.

Third party payments from and on behalf of other entities

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Payments made on behalf of another entity (as disclosed in the respective entity's resource statement)		
Australian Public Service Commission — <i>Remuneration Tribunal Act 1973</i> (s7)	4,633	4,706
Department of Finance — <i>Parliamentary Business Resources Act 2017</i> (s59)	4,000	4,000
Payments made to corporate entities within the Portfolio		
Australian Human Rights Commission	32,129	27,978
Total third-party payments	40,762	36,684

1.3 Budget measures

Budget measures in Part 1 relating to the department are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Attorney-General's Department 2025-26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)	1.1. 1.6					
Administered payments		-	1,000	-	-	-
Departmental payments		-	8,539	-	-	-
Total		-	9,539	-	-	-
National Strategy to Prevent and Respond to Child Sexual Abuse – continuation (b)	1,1,1.4					
Administered payments		-	4,029	-	-	-
Departmental payments		-	11,637	-	-	-
Total		-	15,666	-	-	-
Nuclear-Powered Submarine Program – extension (d)	1.2					
Administered payments		-	-	-	-	-
Departmental payments		-	1,141	-	-	-
Total		-	1,141	-	-	-
Savings from External Labour – further extension (f)	1.1					
Administered payments		-	-	-	-	-
Departmental payments		-	-	-	-	(3,444)
Total		-	-	-	-	(3,444)
Strengthening Justice System Responses to Sexual Violence (g)	1.1, 1.4					
Administered payments		-	-	-	-	-
Departmental payments		-	2,025	768	618	-
Total		-	2,025	768	618	-
Supporting Social Cohesion (f)	1.6					
Administered payments		11,000	21,500			
Departmental payments						
Total		11,000	21,500			
Total payment measures						
Administered		11,000	26,529	-	-	-
Departmental		-	23,342	768	618	(3,444)
Total		11,000	49,871	768	618	(3,444)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The full measure description for *Attorney-General's Portfolio – additional resourcing* appears in 2025-26 Budget Paper No. 2 under the Attorney-General's portfolio. This measure also includes \$28.328 million over 4 years for the Commonwealth Parole Board, previously provisioned in the contingency reserve.
- (b) The full measure description for *National Strategy to Prevent and Respond to Child Sexual Abuse – continuation* appears in 2025-26 Budget Paper No. 2 under the Attorney-General's portfolio. This measure includes funding to be paid through the Department of the Treasury.
- (c) The full measure description for *Nuclear-Powered Submarine Program – extension* appears in 2025-26 Budget Paper No. 2 under the Defence portfolio.

Notes continued on next page

- (d) The full measure description for *Savings from External Labour – extension* appears in 2025-26 Budget Paper No. 2 under cross portfolio.
- (e) The full measure description for *Strengthening Justice System Responses to Sexual Violence* appears in 2025-26 Budget Paper No. 2 under the Attorney-General's portfolio. This measure includes funding to be paid through the Department of the Treasury.
- (f) The full measure description for *Supporting Social Cohesion* appears in 2025 26 Budget Paper No. 2 under the Home Affairs portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the department can be found at:
<https://www.ag.gov.au/about-us/accountability-and-reporting/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.ag.gov.au/about-us/accountability-and-reporting/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: A just and secure society through the maintenance and improvements of Australia's law, justice, security and integrity frameworks.

Linked programs

Australian Bureau of Statistics

- Program 1.1: Australian Bureau of Statistics

Department of Social Services

- Program 2.1: Families and Communities

National Indigenous Australians Agency

- Program 1.1: Jobs, Land and the Economy
- Program 1.3: Safety and Wellbeing
- Program 1.4: Culture and Capability

The Treasury

- Program 1.9: Commonwealth State Financial Relations

Contribution to Outcome 1

The Attorney-General's Department is supported by these partner agencies in ensuring a just and secure society, including an effective and efficient justice system, through:

- enhancement and collection of legal assistance data
- supporting native title representative bodies and native title service providers and prescribed bodies corporate within the native title system
- administration of programs to support persons experiencing or fleeing violence or abuse, including domestic and family violence, human trafficking and modern slavery
- administering or delivering funding to:
 - support access to justice, including access to justice for Indigenous people and resolution of family matters
 - support state and territory efforts to improve justice outcomes for First Nations Australians through the Indigenous Advancement Strategy
 - provide free legal support to organisations assisting survivors of institutional child sexual abuse to apply for the National Redress Scheme
 - support ongoing legal assistance programs to states and territories under the Federation Funding Agreements Framework.

Linked programs (continued)**Australian Criminal Intelligence Commission**

- Program 1.1: Australian Criminal Intelligence Commission

Australian Federal Police

- Program 1.1: Federal Policing - Investigations
- Program 3.2: International Police Affiance and External Territories

Australian Institute of Criminology

- Program 1.1: Australian Institute of Criminology

Australian Transaction Reports and Analysis Centre

- Program 1.1: AUSTRAC

Department of Defence

- Program 2.16: Nuclear-Powered Submarines

Department of Foreign Affairs and Trade

- Program 1.1: Foreign Affairs and Trade Operations
- Program 1.2: Official Development Assistance

Department of Home Affairs

- Program 1.1: Transport Security
- Program 1.2: National Security and Resilience
- Program 1.3: Cybersecurity
- Program 1.4: Counter-Terrorism
- Program 2.1: Migration
- Program 2.2: Visas
- Program 2.3: Refugees, Humanitarian Settlement and Migrant Services
- Program 2.5: Multicultural Affairs and Citizenship
- Program 3.4: Border Enforcement
- Program 3.5: Onshore Compliance and Detention

Department of Social Services

- Program 1.1: Family Assistance

Contribution to Outcome 1

The Attorney-General's Department is supported by these partner agencies in protecting and promoting the rule of law in Australia and internationally, and in working to ensure a just and secure society through:

- support for:
 - the delivery of programs with international and regional organisations and foreign countries, including advocacy and coordination roles at overseas missions
 - transport security policy and operations
 - national security and criminal justice policy
 - cybercrime and cyber security policy
 - counter-terrorism policy and operations
 - the delivery of nuclear-powered submarine capabilities
- providing advice and information on immigration and citizenship issues, including in relation to human rights and anti-racism matters, and children born of overseas surrogacy
- administration of programs to support persons experiencing or fleeing violence or abuse, including domestic and family violence, human trafficking and modern slavery
- ensuring international cooperation so that parents meet their legal obligations to support their children where they are in different countries.

Budgeted expenses for Outcome 1

This table shows how much the department intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: A just and secure society through the maintenance and improvement of Australia's law and justice, security and integrity frameworks					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1 Attorney-General's Department					
Departmental expenses					
Departmental appropriation	304,438	290,929	241,979	233,152	224,374
s74 External Revenue (a)	36,256	34,360	34,101	30,304	28,581
Expenses not requiring appropriation in the Budget year (b)	21,365	20,714	20,714	20,714	19,050
Departmental total	362,059	346,003	296,794	284,170	272,005
Total expenses for program 1.1	362,059	346,003	296,794	284,170	272,005
Program 1.2: Nuclear Powered Submarine Program					
Departmental expenses					
Departmental appropriation	1,180	1,141	-	-	-
Departmental total	1,180	1,141	-	-	-
Total expenses for program 1.2	1,180	1,141	-	-	-
Program 1.3: Australian Government Solicitor					
Departmental expenses					
s74 External Revenue (a)	171,794	182,285	193,003	204,082	204,082
Departmental total	171,794	182,285	193,003	204,082	204,082
Total expenses for program 1.3	171,794	182,285	193,003	204,082	204,082

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.4: Justice Services					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Community Legal Services Programme	10,190	19,041	16,096	16,342	16,681
Expensive Commonwealth Criminal Cases Fund	13,628	11,184	9,336	9,523	9,732
Family Court of Western Australia	18,322	18,873	19,292	19,672	19,688
Financial Assistance towards legal costs and related expenses	12,985	4,939	5,143	5,246	5,362
Grants for services responding to child sexual abuse	-	3,996	4,084	4,170	-
Indigenous Justice	1,541	1,543	1,580	1,615	-
Justice Sector Education	612	614	175	-	-
Legal Assistance Statistics	-	621	629	636	642
Legal support services for survivors engaging with the Commonwealth redress scheme for survivors of institutional child sexual abuse	13,454	14,867	5,610	8,583	8,583
Native Title System	417	371	377	385	394
Payments for grants to Australian organisations	1,075	1,093	1,116	1,139	1,163
Payments for membership to international bodies	377	357	364	372	381
<i>Payments for Services Under Family Law Act 1975 and the Child Support Scheme Legislation</i>	1,972	2,004	2,042	2,083	2,131
Payments to Law courts Limited for contributions to operating and capital expenses	5,919	5,513	4,703	4,796	4,901
Protecting the rights of older Australians	12,694	8,970	-	-	-
Support for Specialist Family Violence Legal Services	15,426	15,772	2,619	2,673	2,731
World Intellectual Property Organisation Contributions	314	319	319	319	319
Special appropriations					
<i>High Court Justices (Long Leave Payments) Act 1979</i>	-	-	-	-	-
<i>Law Officers Act 1964</i>	310	310	310	310	310
<i>National Anti-Corruption Commission Act 2022</i>	-	-	-	-	-
<i>Native Title Act 1993</i>	-	-	-	-	-
<i>Public Governance, Performance and Accountability Act 2013 s77</i>	20	20	20	20	20

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.4: Justice Services					
Special accounts					
Services for Other Entities and Trust Moneys - Attorney-General's Department Special Account	1,039	1,039	1,039	1,039	1,039
Payments to corporate entities					
Australian Human Rights Commission	32,129	27,978	28,745	28,912	29,284
Administered total	142,424	139,424	103,599	107,835	103,361
Total expenses for program 1.4	142,424	139,424	103,599	107,835	103,361
Program 1.5: Family Relationships					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	275,384	284,722	283,995	286,810	293,120
Administered total	275,384	284,722	283,995	286,810	293,120
Total expenses for program 1.5	275,384	284,722	283,995	286,810	293,120

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.6: Criminal Justice					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Enhancing Security for Jewish Communities	11,000	21,500	-	-	-
Justice Reinvestment	31,000	30,999	20,000	20,000	20,000
Modern Slavery - Community Crime Prevention Program	1,530	1,519	-	-	-
National cybercrime capability	4,700	3,181	2,700	-	-
Payments for Grants to Australian organisations	1,889	1,927	1,970	2,009	2,053
Payments for Membership to international bodies	128	130	134	138	141
Safer Communities Fund	4,868	-	-	-	-
Strengthening system responses to family violence perpetrators	400	200	307	313	-
Special accounts					
<i>Proceeds of Crime Act 2002</i>	47,556	28,374	12,982	-	-
Administered total	103,071	87,830	38,093	22,460	22,194
Total expenses for program 1.6	103,071	87,830	38,093	22,460	22,194
Program 1.7: Royal Commissions					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)					
Royal Commission into Defence and Veteran Suicide	4,618	-	-	-	-
Expenses not requiring appropriation in the Budget year (c)	-	-	-	-	-
Administered total	4,618	-	-	-	-
Total expenses for program 1.7	4,618	-	-	-	-

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	444,443	454,255	382,591	386,824	388,022
Special appropriations	330	330	330	330	330
Special accounts	48,595	29,413	14,021	1,039	1,039
Payments to corporate entities	32,129	27,978	28,745	28,912	29,284
Expenses not requiring appropriation in the Budget year (c)	-	-	-	-	-
Administered total	525,497	511,976	425,687	417,105	418,675
Departmental expenses					
Departmental appropriation	305,618	292,070	241,979	233,152	224,374
s74 External Revenue (a)	208,050	216,645	227,104	234,386	232,663
Expenses not requiring appropriation in the Budget year (b)	21,365	20,714	20,714	20,714	19,050
Departmental total	535,033	529,429	489,797	488,252	476,087
Total expenses for Outcome 1	1,060,530	1,041,405	915,484	905,357	894,762

	2024-25	2025-26
Average staffing level (number)	2,009	2,009

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

(c) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses and make good expenses.

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Program 1.1: Attorney-General's - Departmental Supporting the Australian Governments engagement in legal issues, promoting and protecting the rule of law, managing casework, administering and advising on legal and policy frameworks in relation to rights, justice, security and integrity, improving the safety of the Australian community, and access to justice for vulnerable people through programs and services.		
Key activities	The department delivers this program through its 4 key activities, as set out in the Corporate Plan 2024-25: <ul style="list-style-type: none"> • Provide legal services and policy advice and oversee legal services across government • Manage casework • Administer and advise on legal and policy frameworks • Administer and implement programs and services 	
Year	Performance measures	Expected performance results (a)
Current Year 2024-25	Legal and policy frameworks and regimes that the department is responsible for are effectively administered and improvements are considered and implemented.	Average performance rating from stakeholders of 78 index points or above out of 100 for: <ul style="list-style-type: none"> (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency) In progress
Year	Performance measures	Planned performance results (b)
Budget Year 2025-26	As per 2024-25	Average performance rating from stakeholders of 75% or above for: <ul style="list-style-type: none"> (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency).
Forward Estimates 2026-29	As per 2025-26	Average performance rating from stakeholders of 75% or above for: <ul style="list-style-type: none"> (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency).
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

(a) This performance measure relies on the department's annual stakeholder survey that will be conducted in April 2025. The results of the survey are published in the Annual Performance Statements within the department's Annual Report.

(b) Refers to updated performance ratings that will be reflected in the 2025-26 Corporate Plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.2: Nuclear Powered Submarine Program This program contributes to the outcome by supporting the Australian Government on policy and legal issues related to Nuclear Powered Submarines		
Key Activities	Provide legal services and policy advice and oversee legal services across government	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	International law and policy advice to the government and its entities effectively addresses the needs of clients and stakeholders and is delivered within required timeframes	Average performance rating from stakeholders of 78 index points or above out of 100 for: (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency). In progress
Year	Performance measures	Planned Performance Results (a)
Budget Year 2025-26	As per 2024-25	Average performance rating from stakeholders of 75% or above for: (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency).
Forward Estimates 2026-29	As per 2025-26	Average performance rating from stakeholders of 75% or above for: (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency).
Material changes to Program 1.2 resulting from 2025-26 Budget Measures: Nil.		

(a) Refers to updated performance ratings that will be reflected in the 2025-26 Corporate Plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.3: Australian Government Solicitor This program contributes to the outcome by supporting the Attorney-General as First Law Officer and chief legal adviser to Cabinet, and providing expert legal advice and assistance to Australian Government entities, protecting and promoting the rule of law, and promoting the fair and efficient resolution of disputes involving the Australian Government.		
Key activity	Provide legal services and policy advice and oversee legal services across government	
Year	Performance measures	Expected performance results
Current Year 2024-25	Legal services and support provided to the government and its entities by Australian Government Solicitor, including in relation to High Court and other significant litigation, are effective in helping to ensure that legal risk is managed and the government's interests are protected, and to promote the fair and efficient resolution of disputes involving the Australian Government.	Overall client satisfaction (via AGS client survey) greater than 75% In progress
Year	Performance measures	Planned performance results
Budget Year 2025-26	As per 2024-25	Overall client satisfaction (via AGS client survey) greater than 75%
Forward Estimates 2026-29	As per 2025-26	Overall client satisfaction (via AGS client survey) greater than 75%
Material changes to Program 1.3 resulting from 2025-26 Budget Measures: Nil		

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.4: Justice Services This program contributes to the outcome by ensuring an effective and efficient justice system, and improving outcomes for vulnerable people facing disadvantage by ensuring their access to legal representation and associated services.		
Key activities	Administer and implement programs and services	
Year	Performance measures	Expected performance results
Current Year 2024-25	The department's roles and responsibilities under the legal assistance grant programs and the National Legal Assistance Partnership are delivered to provide legal assistance to people facing disadvantage in accordance with program requirements.	(i) 80% of payments to states and territories and legal assistance providers are made within agreed timeframes, subject to third parties meeting relevant reporting obligations and requirements and the scheduling of third-party payment processes. (ii) 80% of applications for assistance are assessed within agreed timeframes and 80% of grant payments are made within agreed timeframes, subject to third parties meeting relevant obligations and requirements. In Progress
Year	Performance measures (a)	Planned performance results
Budget Year 2025-26	The department's roles and responsibilities under the legal assistance grant programs and the National Access to Justice Partnership are delivered to provide legal assistance to people facing disadvantage in accordance with program requirements	Provision of funding to support greater access to the justice system: (i) 80% of grant payments to legal assistance providers are made within agreed timeframes, subject to third parties meeting relevant reporting obligations and requirements, and scheduling of third-party payment processes. (ii) 80% of legal financial assistance scheme payments are made within agreed timeframes subject to third parties meeting relevant obligations and requirements. (iii) 80% of grant payments to states and territories are made within agreed timeframes, subject to third parties meeting relevant reporting obligations and requirements.
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.4 resulting from 2025-26 Budget Measures: Nil		

(a) This performance measure will be updated to reflect the commencement of the National Access to Justice Partnership in 2025-26 in the 2025-26 Corporate Plan.

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.5: Family Relationships This program contributes to the outcome by ensuring an effective and efficient justice system through the provision of services aimed at improving the wellbeing of separating and separated families, and providing alternatives to litigating disputes over property and parenting arrangements for children.		
Key activity	Administer and implement programs and services	
Year	Performance measures	Expected performance results
Current Year 2024-25	The Family Relationships Services Program results in the provision of appropriate family law services to the community	100% of Family Law Service grant recipients provide services in line with their approved grant activities In progress
Year	Performance measures	Planned performance results
Budget Year 2025-26	As per 2024-25	100% of Family Law Service grant recipients provide services in line with their approved grant activities
Forward Estimates 2026-29	As per 2025-26	100% of Family Law Service grant recipients provide services in line with their approved grant activities
Material changes to Program 1.5 resulting from 2025-26 Budget Measures: Nil		

Table 2.1.2: Performance measure for Outcome 1 (continued)

Program 1.6: Criminal Justice This program contributes to the outcome by protecting and promoting the rule of law and ensuring an effective and efficient justice system, and building a safe and secure Australia.		
Key activity	Administer and implement programs and services	
Year	Performance measures	Expected performance results
Current Year 2024-25	Funding provided for community crime prevention and safety initiatives is effectively administered.	Average performance rating from stakeholders of 78 index points or above out of 100 for: (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency) In progress
Year	Performance measures	Planned performance results (a)
Budget Year 2025-26	As per 2024-25	Average performance rating from stakeholders of 75% or above for: (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency).
Forward Estimates 2026-29	As per 2023-24	Average performance rating from stakeholders of 75% or above for: (i) effectiveness (ii) timeliness and responsiveness (as a proxy for efficiency).
Material changes to Program 1.6 resulting from 2025-26 Budget Measures: Nil		

(a) Refers to updated performance ratings that will be reflected in the 2025-26 Corporate Plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Budgeted Departmental Income Statement

The major changes in the budgeted financial statements relate to 2025–26 Budget measures.

Departmental

Budgeted Departmental Income Statement

The department is budgeting for a break-even result in 2025–26 and across the forward estimates, after excluding unfunded depreciation and amortisation expenses.

Budgeted Departmental Balance Sheet

The statement shows the estimated end of year position for departmental assets and liabilities and it decreases over the forward estimates as it is not funded for depreciation for major assets.

Budgeted Departmental Statement of Cash Flows

The statement provides information on estimates of the extent and nature of cash flows by categorising the expected cash flows against operating, investing and financing activities.

Administered

Schedule of Budgeted Income and Expenses

The department's administered expenses predominately relate to grants and supplier expenses.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	273,736	277,490	262,387	266,643	263,222
Suppliers	208,631	198,089	172,860	165,162	165,442
Depreciation and amortisation	39,146	39,653	40,575	42,584	33,815
Finance costs	2,300	3,166	2,924	2,772	2,517
Other Expenses	1,220	1,031	1,051	1,091	1,091
Total expenses	525,033	519,429	479,797	478,252	466,087
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	200,384	212,776	223,307	233,016	232,663
Other revenue	7,666	3,869	3,797	1,370	-
Total own-source revenue	208,050	216,645	227,104	234,386	232,663
Gains					
Other gains	495	495	495	495	495
Total gains	495	495	495	495	495
Total own-source income	208,545	217,140	227,599	234,881	233,158
Net (cost of)/contribution by services	(316,488)	(302,289)	(252,198)	(243,371)	(232,929)
Revenue from Government	305,618	292,070	241,979	233,152	224,374
Surplus/(deficit) attributable to the Australian Government	(10,870)	(10,219)	(10,219)	(10,219)	(8,555)
Total comprehensive income/(loss) attributable to the Australian Government	(10,870)	(10,219)	(10,219)	(10,219)	(8,555)

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Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(10,870)	(10,219)	(10,219)	(10,219)	(8,555)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	9,503	9,503	9,503	9,503	7,993
plus: depreciation/amortisation expenses for ROU assets (b)	14,329	14,329	14,329	14,329	14,175
less: lease principal repayments (b)	12,962	13,613	13,613	13,613	13,613
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	9,996	10,090	9,170	4,716	4,716
Trade and other receivables	246,839	248,810	250,781	251,298	251,815
Total financial assets	256,835	258,900	259,951	256,014	256,531
Non-financial assets					
Land and buildings	154,487	129,776	112,250	81,598	61,311
Property, plant and equipment	30,461	36,202	38,003	39,654	37,584
Intangibles	57,311	62,344	64,815	67,405	68,138
Other non-financial assets	7,097	7,617	8,137	8,162	8,187
Total non-financial assets	249,356	235,939	223,205	196,819	175,220
Total assets	506,191	494,839	483,156	452,833	431,751
LIABILITIES					
Payables					
Suppliers	25,944	28,374	30,804	30,983	31,162
Other payables	38,742	38,810	38,878	39,241	39,604
Total payables	64,686	67,184	69,682	70,224	70,766
Interest bearing liabilities					
Leases	157,688	134,294	124,021	98,609	76,349
Total interest bearing liabilities	157,688	134,294	124,021	98,609	76,349
Provisions					
Employee provisions	92,522	92,515	92,508	92,508	92,508
Other provisions	1,529	1,529	1,529	1,529	1,529
Total provisions	94,051	94,044	94,037	94,037	94,037
Total liabilities	316,425	295,522	287,740	262,870	241,152
Net assets	189,766	199,317	195,416	189,963	190,599
EQUITY*					
Parent entity interest					
Contributed equity	295,417	315,546	327,339	339,143	351,097
Reserves	28,574	28,574	28,574	28,574	28,574
Retained surplus / (accumulated deficit)	(134,225)	(144,803)	(160,497)	(177,754)	(189,072)
Total parent entity interest	189,766	199,317	195,416	189,963	190,599
Total Equity	189,766	199,317	195,416	189,963	190,599

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity / capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(134,665)	28,574	295,417	189,326
Adjusted opening balance	(134,665)	28,574	295,417	189,326
Comprehensive income				
Surplus/(deficit) for the period	(8,765)	-	-	(8,765)
Total comprehensive income	(8,765)	-	-	(8,765)
Transactions with owners				
Distributions to owners				
Returns of capital:				
Other	(1,373)	-	-	(1,373)
Contributions by owners				
Equity Injection - Appropriation	-	-	1,631	1,631
Departmental Capital Budget (DCB)	-	-	18,498	18,498
Sub-total transactions with owners	(1,373)	-	20,129	18,756
Estimated closing balance as at 30 June 2026	(144,803)	28,574	315,546	199,317
Closing balance attributable to the Australian Government	(144,803)	28,574	315,546	199,317

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	305,618	292,070	241,979	233,152	224,374
Sale of goods and rendering of services	200,383	212,776	223,307	233,016	232,663
Other	7,666	3,869	3,797	1,370	-
Total cash received	513,667	508,715	469,083	467,538	457,037
Cash used					
Employees	272,979	277,429	262,326	266,280	262,859
Suppliers	207,935	195,684	170,455	164,513	164,793
Interest payments on lease liability	2,300	3,166	2,924	2,772	2,517
s74 External Revenue transferred to the OPA	3,334	1,890	2,024	5,617	517
Other	1,220	1,031	1,051	1,091	1,091
Total cash used	487,768	479,200	438,780	440,273	431,777
Net cash from / (used by) operating activities	25,899	29,515	30,303	27,265	25,260
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant, and equipment and intangibles	27,952	24,629	16,293	16,304	14,954
Total cash used	27,952	24,629	16,293	16,304	14,954
Net cash from / (used by) investing activities	(27,952)	(24,629)	(16,293)	(16,304)	(14,954)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	24,952	20,129	11,793	11,804	11,954
Total cash received	24,952	20,129	11,793	11,804	11,954
Cash used					
Principal payments on lease liability	23,205	24,481	25,269	25,765	22,260
Total cash used	23,205	24,481	25,269	25,765	22,260
Net cash from/(used by) financing activities	1,747	(4,352)	(13,476)	(13,961)	(10,306)
Net increase/(decrease) in cash held	(306)	534	534	(3,000)	-
Cash and cash equivalents at the beginning of the reporting period	10,302	9,556	8,636	7,716	4,716
Cash and cash equivalents at the end of the reporting period	9,996	10,090	9,170	4,716	4,716

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill No. 1 (DCB)	21,786	19,887	11,674	11,804	11,954
Equity injections - Bill No. 2	3,166	242	119	-	-
Total new capital appropriations	24,952	20,129	11,793	11,804	11,954
<i>Provided for:</i>					
Purchase of non-financial assets	24,952	20,129	11,793	11,804	11,954
Total Items	24,952	20,129	11,793	11,804	11,954
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	3,166	242	119	-	-
Funded by capital appropriation - DCB (b)	21,786	19,887	11,674	11,804	11,954
Funded internally from departmental resources (c)	3,000	4,500	4,500	4,500	3,000
TOTAL	27,952	24,629	16,293	16,304	14,954
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	27,952	24,629	16,293	16,304	14,954
Total cash used to acquire assets	27,952	24,629	16,293	16,304	14,954

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6).

(b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

(c) Includes the following sources of funding: current Bill 1 and prior year Act 1/3/5 appropriations (excluding amounts from the DCB); internally developed assets; s74 External Revenue; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
Gross book value	3,560	28,501	45,310	1,675	132,345	211,391
Gross book value – ROU assets	-	218,149	11,178	-	-	229,327
Accumulated depreciation/ amortisation and impairment	-	(6,382)	(23,161)	-	(75,034)	(104,577)
Accumulated depreciation/ amortisation and impairment – ROU assets	-	(89,341)	(4,541)	-	-	(93,882)
Opening net book balance	3,560	150,927	28,786	1,675	57,311	242,259
CAPITAL ASSET ADDITIONS						
Estimated expenditure on new or replacement assets						
By purchase – appropriation equity (a)	-	2,305	11,209	-	11,115	24,629
By purchase – appropriation equity – ROU assets	-	1,087	-	-	-	1,087
Total additions	-	3,392	11,209	-	11,115	25,716
Other movements						
Depreciation/amortisation expense	-	(6,395)	(4,777)	-	(6,082)	(17,254)
Depreciation/amortisation on ROU assets	-	(21,708)	(691)	-	-	(22,399)
Total other movements	-	(28,103)	(5,468)	-	(6,082)	(39,653)
	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 30 June 2026						
Gross book value	3,560	30,806	56,519	1,675	143,460	236,020
Gross book value – ROU assets	-	219,236	11,178	-	-	230,414
Accumulated depreciation/ amortisation and impairment	-	(12,777)	(27,938)	-	(81,116)	(121,831)
Accumulated depreciation/ Amortisation and impairment – ROU assets	-	(111,049)	(5,232)	-	-	(116,281)
Closing net book balance	3,560	126,216	34,527	1,675	62,344	228,322

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES ADMINISTERED ON BEHALF OF GOVERNMENT					
Employee benefits	1,303	-	-	-	-
Suppliers	34,685	32,951	27,964	25,557	25,326
Subsidies	5,919	5,513	4,703	4,796	4,901
Personal benefits	439	441	443	463	463
Grants	450,850	444,921	363,660	357,205	358,529
Finance costs	152	152	152	152	152
Write-down and impairment of Assets	20	20	20	20	20
Payments to corporate entities	32,129	27,978	28,745	28,912	29,284
Total expenses administered on behalf of Government	525,497	511,976	425,687	417,105	418,675
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Sale of goods and rendering of services	1,982	1,982	1,982	1,982	1,982
Other revenue	43,813	28,570	14,021	1,039	1,039
Total non-taxation revenue	45,795	30,552	16,003	3,021	3,021
Total own-source revenue administered on behalf of Government	45,795	30,552	16,003	3,021	3,021
Total own-source income administered on behalf of Government	45,795	30,552	16,003	3,021	3,021
Net cost of/(contribution by) services	479,702	481,424	409,684	414,084	415,654
Surplus/(deficit) before income tax	(479,702)	(481,424)	(409,684)	(414,084)	(415,654)
Surplus/(deficit) after income tax	(479,702)	(481,424)	(409,684)	(414,084)	(415,654)
Total comprehensive income (loss) attributable to the Australian Government	(479,702)	(481,424)	(409,684)	(414,084)	(415,654)

Prepared on Australian Accounting Standards basis.

- (a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate Administered Capital Budget (ACB) provided through Bill (No. 1) equity appropriations.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	18,612	17,769	17,769	17,769	17,769
Trade and other receivables	1,255	1,255	1,255	1,255	1,255
Other investments	453,906	453,906	453,906	453,906	453,906
Total financial assets	473,773	472,930	472,930	472,930	472,930
Total assets administered on behalf of Government	473,773	472,930	472,930	472,930	472,930
LIABILITIES					
Payables					
Suppliers	314	314	314	314	314
Grants	615	615	615	615	615
Other payables	1,092	1,092	1,092	1,092	1,092
Total payables	2,021	2,021	2,021	2,021	2,021
Provisions					
Other provisions	3,382	3,382	3,382	3,382	3,382
Total provisions	3,382	3,382	3,382	3,382	3,382
Total liabilities administered on behalf of Government	5,403	5,403	5,403	5,403	5,403
Net assets/(liabilities)	468,370	467,527	467,527	467,527	467,527

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Sale of goods and rendering of services	1,947	1,962	1,962	1,962	1,962
Other	43,815	28,570	14,021	1,039	1,039
Total cash received	45,762	30,532	15,983	3,001	3,001
Cash used					
Grants	450,850	444,921	363,660	357,205	358,529
Subsidies paid	5,919	5,513	4,703	4,796	4,901
Personal benefits	591	593	595	615	615
Suppliers	34,665	32,951	27,964	25,557	25,326
Employees	1,297	-	-	-	-
Payments to corporate entities	32,129	27,978	28,745	28,912	29,284
Total cash used	525,451	511,956	425,667	417,085	418,655
Net cash from / (used by) operating activities	(479,689)	(481,424)	(409,684)	(414,084)	(415,654)
FINANCING ACTIVITIES					
Cash received					
Other	(2)	-	-	-	-
Net cash from/(used by) financing activities	(2)	-	-	-	-
Net increase/(decrease) in cash held	(479,691)	(481,424)	(409,684)	(414,084)	(415,654)
Cash and cash equivalents at beginning of reporting period	23,394	18,612	17,769	17,769	17,769
Cash from Official Public Account for Appropriations	476,891	482,563	411,666	416,066	417,636
Cash to Official Public Account for Appropriations	(1,982)	(1,982)	(1,982)	(1,982)	(1,982)
Cash and cash equivalents at end of reporting period	18,612	17,769	17,769	17,769	17,769

Prepared on Australian Accounting Standards basis.

Administrative Review Tribunal

**Entity resources and planned
performance**

Administrative Review Tribunal

Section 1: Entity overview and resources

1.1 Strategic direction statement

The *Administrative Review Tribunal Act 2024* provides that the Tribunal must pursue the objective of providing an independent mechanism of review that:

- is fair and just
- ensures applications are resolved as quickly as a proper consideration of a matter permits
- is accessible and responsive to the diverse needs of parties to proceedings
- improves the transparency and quality of government decision-making, and
- promotes public trust and confidence in the Tribunal.

The Tribunal's purpose is to provide an accessible, fair and efficient merits review process to afford administrative justice for individuals and organisations, improve government decision-making, and promote public trust in the Tribunal.

The three key activities the Tribunal will undertake to achieve its purpose are to:

- undertake merits review of administrative decisions in accordance with the Administrative Review Tribunal Act
- improve the transparency and quality of government decision-making, and
- promote public trust and confidence in the Tribunal.

Merits review of an administrative decision involves a Tribunal member considering afresh the facts, law and policy relating to that decision. The member decides what the correct or preferable decision is based on the material before them. They may affirm or vary the decision, set aside the decision and substitute a new decision, or remit the matter to the decision-maker for reconsideration.

Further information about the Administrative Review Tribunal's operating environment and key activities, and how it measures performance is detailed in the Tribunal's Corporate Plan.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Administrative Appeals Tribunal resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	78,870	89,417
Departmental appropriation (c)	254,863	270,319
s74 External Revenue (d)	250	300
Departmental capital budget (e)	4,426	4,151
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)		
Equity injection	2,316	2,038
Total departmental annual appropriations	340,725	366,225
Total departmental special appropriations (g)		
Total departmental resourcing	340,725	366,225
Administered		
Annual appropriations - ordinary annual services (a)	7,800	7,800
Total administered resourcing	7,800	7,800
Total resourcing for ART	348,525	374,025
	2024-25	2025-26
Average staffing level (number) (h)	927	993

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Excludes amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bil (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(g) Repayments under section 77 of the PGPA Act.

(h) Average staffing level numbers exclude tribunal members.

1.3 Budget measures

The ART has no measures in the 2025-26 Budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the ART can be found at:

<https://www.art.gov.au/about-us/accountability-and-reporting/corporate-information/corporate-plan>

The final annual performance statement for the AAT can be found at:

<https://www.art.gov.au/about-us/accountability-and-reporting/former-administrative-appeals-tribunal/aat-annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Provide correct or preferable decisions through a mechanism of independent review of administrative decisions that is accessible, fair, just, economical, informal, quick and proportionate.

This table shows how much the ART intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1- Administrative Review Tribunal					
Administered expenses					
Special appropriations					
<i>Special appropriation(a)</i>	12,800	12,800	12,800	12,800	12,800
Administered total	12,800	12,800	12,800	12,800	12,800
Departmental expenses					
Departmental appropriation	259,686	268,370	216,664	213,816	215,199
s74 External Revenue (b)	250	300	300	300	300
Other Gains	600	600	600	300	300
Depreciation and amortisation expenses	25,500	28,700	32,797	28,475	31,023
Expenses not requiring appropriation in the Budget year (c)	26,100	29,300	33,397	28,775	31,323
less; lease principal repayments (d)	(14,400)	(14,400)	(18,758)	(19,290)	(22,718)
Departmental total	271,636	283,570	231,603	223,601	224,104
Total expenses for program 1.1	284,436	296,370	244,403	236,401	236,904

	2024-25	2025-26
Average staffing level (number) (e)	927	993

- (a) Special appropriations consist of refunds of fees paid under section 77 of the PGPA Act.
- (b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.
- (c) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses, make good expenses, audit fees, and notional contributions under the Judges' Pension Scheme. Includes ROU depreciation expense.
- (d) Applies to leases under AASB 16 Leases.
- (e) Average staffing level numbers exclude tribunal members.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Provide correct or preferable decisions through a mechanism of independent review of administrative decisions that is fair and just, quick, informal, accessible and responsive, contributes to improving the quality of government decision-making, and promotes public trust and confidence in the Tribunal.		
Program 1.1 – Administrative Review Tribunal Reviews decisions to provide administrative justice for individuals and organisations and, more broadly, contribute to improving the quality of government decision-making.		
Key activities	<ol style="list-style-type: none">1. Undertaking merits review of administrative decisions2. Improving the transparency and quality of government decision-making3. Promoting public trust and confidence in the Tribunal	
Year	Performance measures	Expected performance results
Current Year 2024–25	Finalisation of 100% of applications for which the Tribunal has been funded to finalise in the financial year	Not expected to be achieved
	Proportion of applications finalised within a time standard	75% within 12 months: not expected to meet target
	Proportion of decisions set aside by the courts on appeal	Less than 5%: expected to achieve target
	Proportion of decisions set aside by the Appeals and Guidance Panel	Less than 5%: expected to achieve target
	Proportion of substantive decisions delivered within applicable decision delivery benchmark	At least 85%: expected to achieve target
	User experience rating	At least 70%: expected to achieve target
Budget Year 2025-26	Finalisation of 100% of applications for which the Tribunal has been funded to finalise in the financial year	100% finalisation of applications funded in the financial year.
	Proportion of applications finalised within a time standard	Social services cases: 90% within 6 months; 99% within 12 months NDIS cases: 85% within 12 months Migration & refugee cases: 75% within 18 months General & other cases: 80% within 12 months

Outcome 1 – Provide correct or preferable decisions through a mechanism of independent review of administrative decisions that is fair and just, quick, informal, accessible and responsive, contributes to improving the quality of government decision-making, and promotes public trust and confidence in the Tribunal.

Program 1.1 – Administrative Review Tribunal

Reviews decisions to provide administrative justice for individuals and organisations and, more broadly, contribute to improving the quality of government decision-making.

	Proportion of decisions set aside by the courts on appeal	Less than 5%.
	Proportion of decisions set aside by the Appeals and Guidance Panel	Less than 5%.
	Proportion of substantive decisions delivered within applicable decision delivery benchmark	At least 85%
	User experience rating	At least 70%:
Forward Estimates 2026–29	As per 2025-26.	As per 2025-26.
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

The ART is budgeting for a break-even operating result in 2025-26 and across the forward estimates.

Administered

All the ART's administered estimates are related to application fees ART receives to undertake merits review of administrative decision in accordance with the Administrative Review Tribunal Act.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	213,160	216,538	182,625	181,351	191,161
Suppliers	29,709	33,832	13,601	11,555	12,000
Depreciation and amortisation (a)	25,500	28,700	32,797	28,475	31,023
Finance costs	3,410	4,500	2,580	2,220	1,920
Total expenses	271,779	283,570	231,603	223,601	236,104
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Rendering of services	250	300	300	300	300
Other	143	-	-	-	-
Total own-source revenue	393	300	300	300	300
Gains					
Other	600	600	600	300	300
Total gains	600	600	600	300	300
Total own-source income	993	900	900	600	600
Net (cost of)/contribution by services	(270,786)	(282,670)	(230,703)	(223,001)	(235,504)
Revenue from Government	259,686	268,370	216,664	213,816	215,199
Surplus/(deficit) attributable to the Australian Government	(11,100)	(14,300)	(14,039)	(9,185)	(20,305)
Total comprehensive income/(loss)	(11,100)	(14,300)	(14,039)	(9,185)	(20,305)
Total comprehensive income/(loss) attributable to the Australian Government	(11,100)	(14,300)	(14,039)	(9,185)	(20,305)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(11,100)	(14,300)	(14,039)	(9,185)	(20,305)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	9,500	9,700	17,234	13,103	13,569
plus: depreciation/amortisation expenses for ROU assets (b)	16,000	19,000	15,563	15,372	17,454
less: lease principal repayments (b)	14,400	14,400	18,758	19,290	22,718
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,586	4,535	4,535	4,535	4,535
Trade and other receivables	72,774	69,971	69,971	69,971	69,971
Other financial assets	1,949	-	-	-	-
Total financial assets	77,309	74,506	74,506	74,506	74,506
Non-financial assets					
Land and buildings	171,374	147,660	119,749	96,669	70,106
Property, plant and equipment	6,274	5,903	5,213	4,495	2,030
Intangibles	21,265	25,642	26,521	26,090	28,396
Other non-financial assets	5,243	5,243	5,243	5,243	5,243
Total non-financial assets	204,156	184,448	156,726	132,497	105,775
Total assets	281,465	258,954	231,232	207,003	180,281
LIABILITIES					
Payables					
Suppliers	7,453	7,453	7,453	7,453	7,453
Other payables	5,501	5,501	5,501	5,501	5,501
Total payables	12,954	12,954	12,954	12,954	12,954
Interest bearing liabilities					
Leases	175,698	161,298	142,540	123,250	100,532
Total interest bearing liabilities	175,698	161,298	142,540	123,250	100,532
Provisions					
Employee provisions	29,331	29,331	29,331	29,331	29,331
Other provisions	1,190	1,190	1,190	1,190	1,190
Total provisions	30,521	30,521	30,521	30,521	30,521
Total liabilities	219,173	204,773	186,015	166,725	144,007
Net assets	62,292	54,181	45,217	40,278	36,274
EQUITY*					
Parent entity interest					
Contributed equity	132,359	138,548	143,623	147,869	152,170
Reserves	12,893	12,893	12,893	12,893	12,893
Retained surplus (accumulated deficit)	(82,960)	(97,260)	(111,299)	(120,484)	(128,789)
Total parent entity interest	62,292	54,181	45,217	40,278	36,274
Total equity	62,292	54,181	45,217	40,278	36,274

Prepared on Australian Accounting Standards basis.

*“Equity” is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(82,960)	-	-	(82,960)
Adjustment for changes in accounting policies	-	12,893	132,359	145,252
Adjusted opening balance	(82,960)	12,893	132,359	62,292
Comprehensive income				
Other comprehensive income				-
Surplus/(deficit) for the period	(14,300)	-	-	(14,300)
Total comprehensive income	(14,300)	-	-	(14,300)
of which:				
Attributable to the Australian Government	(14,300)	-	-	(14,300)
Transactions with owners				
<i>Distributions to owners</i>				
Contributions by owners	-	-	6,189	6,189
Equity injection - Appropriation	-	-	2,038	2,038
Departmental Capital Budget (DCB)	-	-	4,151	4,151
Sub-total transactions with owners	(97,260)	12,893	138,548	54,181
Estimated closing balance as at 30 June 2026	(97,260)	12,893	138,548	54,181
Closing balance attributable to the Australian Government	(97,260)	12,893	138,548	54,181

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	263,158	271,510	217,901	215,066	215,199
Sale of goods and rendering of services	250	300	300	300	300
Net GST received	300	300	300	-	-
Other	143	-	-	-	-
Total cash received	263,851	272,110	218,501	215,366	215,499
Cash used					
Employees	213,160	216,538	182,625	181,351	191,161
Suppliers	34,809	38,932	18,701	11,255	(300)
Net GST paid	(5,400)	(5,400)	(5,400)	-	-
Interest payments on lease liability	3,410	4,500	2,580	2,220	1,920
Total cash used	245,979	254,570	198,506	194,826	192,781
Net cash from/(used by) operating activities	17,872	17,540	19,995	20,540	22,718
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	10,947	8,992	5,075	4,246	4,301
Total cash used	10,947	8,992	5,075	4,246	4,301
Net cash from/(used by) investing activities	(10,947)	(8,992)	(5,075)	(4,246)	(4,301)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	5,130	7,801	3,838	2,996	4,301
Other	4,931	-	-	-	-
Total cash received	10,061	7,801	3,838	2,996	4,301
Cash used					
Principal payments on lease liability	14,400	14,400	18,758	19,290	22,718
Total cash used	14,400	14,400	18,758	19,290	22,718
Net cash from/(used by) financing activities	(4,339)	(6,599)	(14,920)	(16,294)	(18,417)
Net increase/(decrease) in cash held	2,586	1,949	-	-	-
Cash and cash equivalents at the beginning of the reporting period	-	2,586	4,535	4,535	4,535
Cash and cash equivalents at the end of the reporting period	2,586	4,535	4,535	4,535	4,535

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	4,426	4,151	4,207	4,246	4,301
Equity injections - Bill 2	2,316	2,038	868	-	-
Total new capital appropriations	6,742	6,189	5,075	4,246	4,301
Provided for:					
Purchase of non-financial assets	6,742	6,189	5,075	4,246	4,301
Total items	6,742	6,189	5,075	4,246	4,301
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation (a)	6,521	4,841	868	-	-
Funded by capital appropriation – DCB (b)	4,426	4,151	4,207	4,246	4,301
TOTAL	10,947	8,992	5,075	4,246	4,301
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	10,947	8,992	5,075	4,246	4,301
Total cash used to acquire assets	10,947	8,992	5,075	4,246	4,301

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' DCB.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	39,469	11,246	45,639	96,354
Gross book value - ROU assets	234,943	-	-	234,943
Accumulated depreciation/ amortisation and impairment	(14,109)	(4,972)	(24,374)	(43,455)
Accumulated depreciation/amortisation and impairment - ROU assets	(88,929)	-	-	(88,929)
Opening net book balance	171,374	6,274	21,265	198,913
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	1,286	1,329	6,377	8,992
Total additions	1,286	1,329	6,377	8,992
Other movements				
Depreciation/amortisation expense	(6,000)	(1,700)	(2,000)	(9,700)
Depreciation/amortisation on ROU assets	(19,000)	-	-	(19,000)
Total other movements	(25,000)	(1,700)	(2,000)	(28,700)
As at 30 June 2026				
Gross book value	40,755	12,575	52,016	105,346
Gross book value - ROU assets	234,943	-	-	234,943
Accumulated depreciation/ amortisation and impairment	(20,109)	(6,672)	(26,374)	(53,155)
Accumulated depreciation/amortisation and impairment - ROU assets	(107,929)	-	-	(107,929)
Closing net book balance	147,660	5,903	25,642	179,205

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Write-down and impairment of assets	5,000	5,000	5,000	5,000	5,000
Other expenses	7,800	7,800	7,800	7,800	7,800
Total expenses administered on behalf of Government	12,800	12,800	12,800	12,800	12,800
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	45,209	40,000	40,000	40,000	40,000
Total non-taxation revenue	45,209	40,000	40,000	40,000	40,000
Total own-source income administered on behalf of Government	45,209	40,000	40,000	40,000	40,000
Net (cost of)/contribution by services	(32,409)	(27,200)	(27,200)	(27,200)	(27,200)
Total comprehensive income/(loss)	(32,409)	(27,200)	(27,200)	(27,200)	(27,200)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	773	773	773	773	773
Trade and other receivables	2,395	2,395	2,395	2,395	2,395
Total financial assets	3,168	3,168	3,168	3,168	3,168
Total assets administered on behalf of Government	3,168	3,168	3,168	3,168	3,168
LIABILITIES					
Payables					
Other payables	79,902	79,902	79,902	79,902	79,902
Total payables	79,902	79,902	79,902	79,902	79,902
Total liabilities administered on behalf of Government	79,902	79,902	79,902	79,902	79,902
Net assets/(liabilities)	(76,734)	(76,734)	(76,734)	(76,734)	(76,734)

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Application fees	40,209	35,000	35,000	35,000	35,000
Total cash received	40,209	35,000	35,000	35,000	35,000
Cash used					
Refunds of application fees	7,800	7,800	7,800	7,800	7,800
Total cash used	7,800	7,800	7,800	7,800	7,800
Net cash from/(used by) operating activities	32,409	27,200	27,200	27,200	27,200
Cash and cash equivalents at beginning of reporting period	-	773	773	773	773
Cash from Official Public Account for Appropriations	7,800	7,800	7,800	7,800	7,800
Cash to Official Public Account for Appropriations	(40,209)	(35,000)	(35,000)	(35,000)	(35,000)
<i>Total cash to Official Public Account</i>	<i>(40,209)</i>	<i>(35,000)</i>	<i>(35,000)</i>	<i>(35,000)</i>	<i>(35,000)</i>
Cash and cash equivalents at end of reporting period	-	773	773	773	773

Prepared on Australian Accounting Standards basis.

Australian Criminal Intelligence Commission

**Entity resources and planned
performance**

Australian Criminal Intelligence Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Criminal Intelligence Commission (ACIC) is Australia's national criminal intelligence agency. The ACIC's vision is 'An Australia hostile to criminal exploitation'.

The purpose of the ACIC is to protect Australia from serious criminal threats. We achieve this by collecting, analysing and disseminating intelligence; sharing information to support police partners through our national policing systems and services; and supporting employment and entitlement decisions through delivery of background checking services.

In collaboration with partners and in response to the criminal risks facing Australia the ACIC deliver the following four strategic objectives:

- Unique and incisive intelligence at pace that uses our global connected network to illuminate the current, emerging and future threat environment and impact serious and organised crime occurring domestically and offshore.
- Hardening the environment to transnational serious and organised crime through collaboration with intelligence; law enforcement; and other partners to impact serious and organised crime, and through the provision of trusted advice to government that influences policies and legislation to address the evolving criminal threat landscape.
- Trusted services and information sharing through our background checking services to keep Australians safe, and by sharing intelligence and vital police information through our national systems and platforms to enable our partners to protect the community.
- Innovating through emerging technologies and our diverse workforce to develop and integrate new technologies to stay ahead of criminal threats.

The ACIC is committed to implementing the recommendations of the *Independent Review of the Australian Criminal Intelligence Commission and associated Commonwealth law enforcement arrangements* (ACIC Review) enabling comprehensive reform of the ACIC's legislative and governance frameworks to clarify and strengthen its role as Australia's national criminal intelligence agency.

The Australian Government has provided funding for the ACIC to deliver several policy initiatives to combat transnational serious and organised crime, and support law enforcement nationally, including delivery of criminal intelligence operational capability, and support for the ACIC's unique coercive powers.

The ACIC will continue to strengthen the value of accurate and timely background information to inform decision-making and improve community safety and pursue legislative change to enable it to meet contemporary requirements.

The ACIC's Corporate Plan outlines the key activities and capabilities required to achieve its purpose and strategic objectives. Our investments are guided by, and in response to, the complex environment in which the ACIC operates. More details can be found at www.acic.gov.au.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ACIC resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	90,172	101,583
Departmental appropriation	145,551	162,702
s74 External Revenue (c)	11,099	4,643
Departmental capital budget (d)	2,767	2,802
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available (b)	178	10,488
Equity injection	23,606	22,443
Total departmental annual appropriations	273,373	304,661
Special accounts (f)		
Opening balance	116,592	105,283
Appropriation receipts (g)	25,919	33,722
Non-appropriation receipts	165,894	167,232
Total special accounts	308,405	306,237
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(25,919)</i>	<i>(33,722)</i>
Total departmental resourcing	607,697	644,620
Total resourcing for ACIC	607,697	644,620
	2024-25	2025-26
Average staffing level (number) (h)	842	879

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

(f) For further information on special accounts, please refer to October Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special accounts.

(g) Amounts credited to the special account from ACIC's annual appropriations.

(h) Average staffing level figures exclude the employees seconded to the Australian Institute of Criminology (AIC).

1.3 Budget measures

Budget measures relating to ACIC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: ACIC 2025-26 Budget measures

Part 1: Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a) (b)	1.1					
Departmental payment		-	51,448	-	-	-
Total		-	51,448	-	-	-
Illicit Tobacco Compliance and Enforcement – direct and targeted enforcement to counter profits from illicit tobacco (c)	1.1					
Departmental payment		-	2,591	2,651	-	-
Total		-	2,591	2,651	-	-
Savings from External Labour – further extension (d)	1.1					
Departmental payment		-	-	-	-	(2,736)
Total		-	-	-	-	(2,736)
Total payment measures						
Departmental		-	54,039	2,651	-	(2,736)
Total		-	54,039	2,651	-	(2,736)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The full measure description for *Attorney-General's Portfolio – additional resourcing* appears in Budget Paper No. 2 under the Attorney-General's portfolio.
- (b) Includes capital funding of \$7.9 million in 2025-26.
- (c) The full measure description and package details for *Illicit Tobacco Compliance and Enforcement – direct and targeted enforcement to counter profits from illicit tobacco* appears in Budget Paper No. 2 under cross portfolio.
- (d) The full measure description for *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.

Part 2: Other measures not previously reported in a portfolio statement

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Measures						
<i>Ending Gender-Based Violence – National Cabinet</i> (a)	1.1					
Departmental payment		-	-	-	-	-
Total measures						
Departmental		-	-	-	-	-
Total		-	-	-	-	-

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The full measure description for *Ending Gender-Based Violence – National Cabinet* appears in 2024-25 MYEFO Appendix A under Cross portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.

The most recent corporate plan for ACIC can be found at:
<https://www.acic.gov.au/publications/corporate-documents/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.acic.gov.au/publications/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.

Linked programs

Australian Federal Police
<ul style="list-style-type: none">• Program 1.1 Federal Policing
Australian Security Intelligence Organisation
<ul style="list-style-type: none">• Program 1.1: Security Intelligence
Australian Signals Directorate
<ul style="list-style-type: none">• Program 1.1: Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations
Australian Taxation Office
<ul style="list-style-type: none">• Program 1.1: Australian Taxation Office
Australian Transaction Reports and Analysis Centre
<ul style="list-style-type: none">• Program 1.1: AUSTRAC
Department of Home Affairs
<ul style="list-style-type: none">• Program 1.2: National Security and Resilience• Program 1.3: Cyber Security• Program 1.4: Counter Terrorism• Program 3.2: Border Management
Attorney-General's Department
<ul style="list-style-type: none">• Program 1.1: Attorney-General's Department
<p>Contribution to Outcome 1 made by linked programs</p> <p>The Australian Criminal Intelligence Commission works collaboratively with law enforcement and national security partners to protect Australia from transnational serious and organised crime, which is a major threat to Australia's sovereignty, security and safety.</p>

Budgeted expenses for Outcome 1

This table shows how much the ACIC intends to spend (on an accrual basis) on achieving the outcome, broken down by Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Australian Criminal Intelligence Commission					
Departmental expenses					
Departmental appropriation	145,551	162,702	104,678	103,468	104,833
s74 External Revenue (a)	10,364	5,131	5,243	2,536	2,571
Special accounts					
National Policing Information Systems and Services Special Account	171,474	169,167	170,402	171,856	172,475
Expenses not requiring appropriation in the Budget year (b)	6,606	4,929	5,104	5,104	5,104
Departmental total	333,995	341,929	285,427	282,964	284,983
Total expenses for program 1.1	333,995	341,929	285,427	282,964	284,983
Total expenses for Outcome 1	333,995	341,929	285,427	282,964	284,983

	2024-25	2025-26
Average staffing level (number) (c)	842	879

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, resources received free of charge and audit fees.

(c) Average staffing level figures exclude the employees seconded to the AIC.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.	
Program 1.1- Australian Criminal Intelligence Commission The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.	
Key Activities	<p>The ACIC undertakes its functions as set out in its enabling legislation (<i>Australian Crime Commission Act 2002</i>). The ACIC works with multiple partners and stakeholders to achieve its outcome, including state, territory and federal police, Commonwealth Government agencies, international law enforcement and intelligence agencies, research bodies, academia, private sector organisations and the community. The ACIC's key activities are:</p> <p>Criminal intelligence delivery</p> <ul style="list-style-type: none"> • make Australia hostile to serious and organised crime through delivering intelligence products, insights and advice to support partners' activities to disrupt, prevent and prosecute serious and organised crime • provide timely and targeted strategic intelligence products to inform government and industry and fill strategic information gaps • support broader law enforcement operations • coordinating trusted intelligence exchange and holdings and identifying criminal priorities, trends and unknown criminality. <p>National policing information systems and services</p> <ul style="list-style-type: none"> • collect, correlate, analyse and disseminate trusted criminal information and intelligence • maintain a national database of criminal information and intelligence for use by the ACIC and partners • provide and maintain national information capabilities and services to support policing and law enforcement • engage with industry and partners to design, source and deliver new and enhanced ACIC ICT capabilities that satisfy the needs of the ACIC and partner agencies. <p>National Police Checking Service</p> <ul style="list-style-type: none"> • provide nationally coordinated criminal history checks • provide high-quality support to police partner agencies and work with them to align their identity-proofing standards • provide targeted advice and guidance to accredited bodies and monitor their performance through compliance and audit activities • identify vulnerabilities in the service and develop cost-effective solutions to ensure timely and trusted checks • implement system enhancements to streamline service delivery and improve data quality and integrity.

Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.		
Program 1.1- Australian Criminal Intelligence Commission The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.		
Year	Performance measures	Expected Performance Results
Current Year 2024-25	1.1 Case studies of ACIC intelligence enrichment, discoveries and insights supporting the fight against serious and organised crime	Target: 3 or more case studies. This performance measure will be assessed through the end of cycle publication of case studies. Expected to be met.
	1.2. Percentage of requests for information finalised within ACIC specified timeframes	Target: 70% or more of incoming requests are completed within assigned timeframe. Expected to be substantially met.
	1.3. The value of ACIC products leads partners to make additional requests for disseminations or access to ACIC intelligence products	Target: 518 or more requests. Expected to be substantially met.
	1.4. The percentage of stakeholders agree and strongly agree that ACIC intelligence products provide a relevant and comprehensive understanding of crime impacting Australia, including changes and trends within the criminal environment	Target: 80% or greater of respondents deliver this rating. This performance measure will be assessed through the end of cycle stakeholder feedback survey for reporting in the Annual Performance Statements 2024–25.
	1.5. The percentage of key stakeholders who agree and strongly agreed that ACIC intelligence/advice/insights had an impact or informed their operational or policy activities	Target: 80% or greater of respondents deliver this rating. This performance measure will be assessed through the end of cycle stakeholder feedback survey for reporting in the Annual Performance Statements 2024–25.
	2.1. National system availability	Target: Meet ACIC Board determined individual system benchmarks. All system benchmarks expected to be met.
	2.2. Case study on information system and data enhancements	Target: 1 case study or more. Expected to be met.

Outcome 1 – To protect Australia from criminal threats through coordinating a strategic response and the collection, assessment and dissemination of intelligence and policing information.		
Program 1.1- Australian Criminal Intelligence Commission The ACIC supports the protection of Australia from criminal threats through developing and coordinating innovative disruption strategies that disable or dismantle criminal groups. The ACIC, through Board-approved special investigations and special operations collects, assesses and disseminates criminal intelligence to improve the national ability to respond to crime affecting Australia. The ACIC provides high-quality national policing information systems and services to commonwealth and law enforcement partners and keeps the community safe through delivery of background checking services to support employment or entitlement decisions.		
	2.3. Stakeholders agree and strongly agree that ACIC national policing information systems are of value to their work	Target: 80% or greater of respondents deliver this rating. Expected to be substantially met.
	3.1. National (police checking service) system availability	Target: Meet ACIC Board determined individual system benchmarks. All system benchmarks expected to be met.
	3.2 Percentages of ACIC components for urgent checks and non-urgent checks that are delivered on time	Target: 95% or more of urgent checks are completed on time; 95% or more of non-urgent checks are completed on time. Expected to be met.
	3.3 The ACIC undertakes audits of accredited entities and ensures their compliance within established timeframes	Target: 10% or more of accredited bodies are subject to an audit or compliance check. Expected to be met.
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	3.1 Percentages of ACIC components for urgent checks and non-urgent checks that are delivered on time.	Target: 95% or more of urgent checks are completed on time; 95% or more of non-urgent checks are completed on time.
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

In 2025-26, the estimated appropriation revenue is \$162.7 million. This is an increase of \$17.2 million from the 2024-25 appropriation.

The ACIC's own-source revenue in 2025-26 is budgeted to decrease from the previous year by \$4.0 million to \$173.1 million.

The ACIC's estimated operating result in 2025-26 is a \$1.1 million deficit, excluding unfunded depreciation expense and the impact of the Lease Accounting Standard.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	135,329	138,115	129,598	132,991	136,987
Suppliers	153,461	162,924	113,899	108,446	106,469
Depreciation and amortisation (a)	44,717	40,402	41,442	41,039	41,039
Finance costs	488	488	488	488	488
Total expenses	333,995	341,929	285,427	282,964	284,983
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	175,842	171,875	173,557	172,688	174,405
Other	1,217	1,217	1,217	1,217	1,217
Total own-source revenue	177,059	173,092	174,774	173,905	175,622
Total own-source income	177,059	173,092	174,774	173,905	175,622
Net (cost of)/contribution by services	(156,936)	(168,837)	(110,653)	(109,059)	(109,361)
Revenue from Government	145,551	162,702	104,678	103,468	104,833
Surplus/(deficit) attributable to the Australian Government	(11,385)	(6,135)	(5,975)	(5,591)	(4,528)
Total comprehensive income/(loss)	(11,385)	(6,135)	(5,975)	(5,591)	(4,528)
Total comprehensive income/(loss) attributable to the Australian Government	(11,385)	(6,135)	(5,975)	(5,591)	(4,528)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(11,385)	(6,135)	(5,975)	(5,591)	(4,528)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	5,389	3,712	3,887	3,887	3,887
plus: depreciation/amortisation expenses for ROU assets (b)	14,956	14,474	14,229	13,826	13,826
less: lease principal repayments (b)	13,185	13,185	13,185	13,185	13,185
Net Cash Operating Surplus/ (Deficit)	(4,225)	(1,134)	(1,044)	(1,063)	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	113,591	105,566	99,818	91,408	91,408
Trade and other receivables	102,395	102,395	102,395	102,395	102,395
Total financial assets	215,986	207,961	202,213	193,803	193,803
Non-financial assets					
Land and buildings	61,092	75,629	66,717	71,919	59,471
Property, plant and equipment	24,825	25,800	26,302	26,808	25,066
Intangibles	159,849	185,969	190,142	195,192	194,584
Other non-financial assets	13,486	13,486	13,486	13,486	13,486
Total non-financial assets	259,252	300,884	296,647	307,405	292,607
Total assets	475,238	508,845	498,860	501,208	486,410
LIABILITIES					
Payables					
Suppliers	56,842	56,842	56,842	56,842	56,842
Other payables	5,552	5,552	5,552	5,552	5,552
Total payables	62,394	62,394	62,394	62,394	62,394
Interest bearing liabilities					
Leases	53,275	67,772	59,121	64,181	50,996
Total interest bearing liabilities	53,275	67,772	59,121	64,181	50,996
Provisions					
Employee provisions	33,277	33,277	33,277	33,277	33,277
Other provisions	2,160	2,160	2,160	2,160	2,160
Total provisions	35,437	35,437	35,437	35,437	35,437
Total liabilities	151,106	165,603	156,952	162,012	148,827
Net assets	324,132	343,242	341,908	339,196	337,583
EQUITY*					
Parent entity interest					
Contributed equity	128,243	153,488	158,129	161,008	163,923
Reserves	19,470	19,470	19,470	19,470	19,470
Retained surplus (accumulated deficit)	176,419	170,284	164,309	158,718	154,190
Total parent entity interest	324,132	343,242	341,908	339,196	337,583
Total equity	324,132	343,242	341,908	339,196	337,583

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	176,419	19,470	128,243	324,132
Adjusted opening balance	176,419	19,470	128,243	324,132
Comprehensive income				
Surplus/(deficit) for the period	(6,135)	-	-	(6,135)
Total comprehensive income	(6,135)	-	-	(6,135)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	22,443	22,443
Departmental Capital Budget (DCB)	-	-	2,802	2,802
Sub-total transactions with owners	-	-	25,245	25,245
Estimated closing balance as at 30 June 2026	170,284	19,470	153,488	343,242
Closing balance attributable to the Australian Government	170,284	19,470	153,488	343,242

Prepared on Australian Accounting Standard basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	162,356	180,482	122,458	121,248	122,613
Sale of goods and rendering of services	176,993	171,875	173,557	172,688	174,405
Net GST received	12,950	12,950	12,950	12,950	12,950
Total cash received	352,299	365,307	308,965	306,886	309,968
Cash used					
Employees	135,329	138,115	129,598	132,991	136,987
Suppliers	152,242	161,707	112,682	107,229	105,252
Net GST paid	12,950	12,950	12,950	12,950	12,950
Interest payments on lease liability	488	488	488	488	488
s74 External Revenue transferred to the OPA	17,780	17,780	17,780	17,780	17,780
Total cash used	318,789	331,040	273,498	271,438	273,457
Net cash from/(used by) operating activities	33,510	34,267	35,467	35,448	36,511
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	58,007	54,352	32,671	33,552	26,241
Total cash used	58,007	54,352	32,671	33,552	26,241
Net cash from/(used by) investing activities	(58,007)	(54,352)	(32,671)	(33,552)	(26,241)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	26,373	25,245	4,641	2,879	2,915
Total cash received	26,373	25,245	4,641	2,879	2,915
Cash used					
Principal payments on lease liability	13,185	13,185	13,185	13,185	13,185
Total cash used	13,185	13,185	13,185	13,185	13,185
Net cash from/(used by) financing activities	13,188	12,060	(8,544)	(10,306)	(10,270)
Net increase/(decrease) in cash held	(11,309)	(8,025)	(5,748)	(8,410)	-
Cash and cash equivalents at the beginning of the reporting period	124,900	113,591	105,566	99,818	91,408
Cash and cash equivalents at the end of the reporting period	113,591	105,566	99,818	91,408	91,408

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	2,767	2,802	2,847	2,879	2,915
Equity injections - Bill 2	23,606	22,443	1,794	-	-
Total new capital appropriations	26,373	25,245	4,641	2,879	2,915
Provided for:					
Purchase of non-financial assets	26,373	25,245	4,641	2,879	2,915
Total items	26,373	25,245	4,641	2,879	2,915
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	23,784	22,443	1,794	-	-
Funded by capital appropriation - DCB (b)	2,767	2,802	2,847	2,879	2,915
Funded internally from departmental resources (c)	31,456	29,107	28,030	30,673	23,326
TOTAL	58,007	54,352	32,671	33,552	26,241
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	89,027	82,034	37,205	51,797	26,241
less: ROU Additions	(31,020)	(27,682)	(4,534)	(18,245)	-
Total cash used to acquire assets	58,007	54,352	32,671	33,552	26,241

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

(c) Includes the following s74 external receipts: internally developed assets; and proceeds from the sale of assets.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	16,296	35,490	265,874	317,660
Gross book value - ROU assets	110,759	9,899		120,658
Accumulated depreciation/ amortisation and impairment	(3,543)	(12,330)	(106,025)	(121,898)
Accumulated depreciation/amortisation and impairment - ROU assets	(62,420)	(8,234)		(70,654)
Opening net book balance	61,092	24,825	159,849	245,766
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	1,000	-	21,443	22,443
By purchase – appropriation ordinary annual services (b)	-	1,980	822	2,802
By purchase - other	-	4,821	24,286	29,107
By purchase - other - ROU assets	27,087	595	-	27,682
Total additions	28,087	7,396	46,551	82,034
Other movements				
Depreciation/amortisation expense	(8,793)	(6,421)	(20,431)	(35,645)
Depreciation/amortisation on ROU assets	(4,757)	-	-	(4,757)
Total other movements	(13,550)	(6,421)	(20,431)	(40,402)
As at 30 June 2026				
Gross book value	17,296	42,291	312,425	372,012
Gross book value - ROU assets	137,846	10,494	-	148,340
Accumulated depreciation/ amortisation and impairment	(12,336)	(18,751)	(126,456)	(157,543)
Accumulated depreciation/amortisation and impairment - ROU assets	(67,177)	(8,234)	-	(75,411)
Closing net book balance	75,629	25,800	185,969	287,398

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026, Supply Bill (No.1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Australian Federal Police

Entity resources and planned performance

Australian Federal Police

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Federal Police (AFP) is an independent statutory authority, within the Attorney-General's portfolio. Its functions are outlined in Section 8 of the *Australian Federal Police Act 1979* (AFP Act) and include:

- providing police services in relation to the laws and property of the Commonwealth (including Commonwealth places) and safeguarding Commonwealth interests;
- providing policing services to the Australian Capital Territory, the Jervis Bay Territory and Australia's external territories (Christmas Island, Cocos (Keeling) Islands and Norfolk Island);
- investigating state offences with a federal aspect;
- providing protective and custodial services at Australia's leading airports and for key Australian dignitaries and establishments as directed by the Minister;
- providing police services and police support services to assist or cooperate with an Australian or foreign law enforcement agency, intelligence or security agency, or government regulatory agency; and in relation to establishing, developing and monitoring peace, stability and security in foreign countries; and
- delivering functions under the *Witness Protection Act 1994* and the *Proceeds of Crime Act 2002*.

The AFP operates within a broad and diverse legislative environment. Legislation including the *Crimes Act 1914*, *Proceeds of Crime Act 2002*, *Witness Protection Act 1994* and *Criminal Code Act 1995* confer powers, roles, responsibilities, obligations and accountability measures on the agency. For more details see <https://www.afp.gov.au/about-us>.

The AFP's priorities are informed by a Ministerial Direction issued under section 37(2) of the AFP Act, which reflect current and emerging threats in policing and the national security operating environment. In response to Ministerial Direction, the AFP Commissioner provides a Statement of Intent to the Attorney-General, which outlines how AFP will manage these priorities with deliberate operational strategies and actions to:

- prevent harm to Australians and Australia's interests;
- disrupt threats at the first available opportunity to minimise harm;
- respond to threats in the most efficient and effective manner to minimise harm, enable recovery, promote community resilience and support the rule of law; and
- enforce criminal law and assist partners to enforce the criminal law.

The Ministerial Direction and Statement of Intent form part of the AFP's robust governance framework. Both instruments guide the AFP to strategically and flexibly use its resources to best deliver on defined priorities while ensuring the AFP remains agile to address emerging threats.

The AFP is committed to protecting lives, livelihoods and the Commonwealth, both at home and overseas and delivering operational impacts as articulated in its three outcomes.

Outcome 1 aims to reduce criminal and national security threats to Australia's collective economic and societal interests through co-operative policing services. Outcome 2 aims to provide a safe and secure environment through policing activities on behalf of the Australian Capital Territory Government. Outcome 3 aims to safeguard Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international partnerships. The AFP will continue to:

- protect Defence establishments including new sites as part of the Australia, United Kingdom and United States trilateral security partnership; and
- work with partners on a Whole of Government response to support our partners in the Pacific, including by prioritizing programs that provide critical training, capability support and infrastructure to remain the partner of choice in the region.

These initiatives will enable the AFP to continue to disrupt and respond to urgent demands posed by the highest criminal threats. Partnerships, interagency cooperation and international stakeholders continue to be central to operational success.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian Federal Police resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	118,729	118,923
Departmental appropriation (b)	1,556,230	1,552,291
s74 External Revenue (c)	396,913	366,768
Departmental capital budget (d)	82,374	101,080
Annual appropriations - other services - non-operating (e)		
Prior year appropriations available	35,956	-
Equity injection	47,990	34,284
Total departmental annual appropriations	2,238,192	2,173,346
Special accounts (f)		
Opening balance	19,355	19,355
Appropriation receipts (g)	1,616	1,632
Non-appropriation receipts	52,131	52,158
Total special accounts	73,102	73,145
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>(53,747)</i>	<i>(53,790)</i>
Total departmental resourcing	2,257,547	2,192,701
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	3,357	2,412
Outcome 3	60,282	100,933
Total administered annual appropriations	63,639	103,345
Total administered special appropriations (h)	50	50
Total administered resourcing	63,689	103,395
Total resourcing for AFP (i)	2,321,236	2,296,096
	2024-25	2025-26
Average staffing level (number)	7,956	8,151

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-26.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-26.

(f) Excludes trust moneys held in Services for Other Entities and Trust Moneys (SOETM) and other special accounts. For further information on special accounts (excluding amounts held on trust), please refer to Table 3.1.

(g) Amounts credited to the special account(s) from AFP's annual and special appropriations.

Notes continued on next page

- (h) Special appropriation provided for the purpose of repayments under section 77 of the PGPA Act.
- (i) Total net resourcing comprises prior year and current year appropriations. The following table provides a summary of these two elements:

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Total resources provided for in current year Budget	2,166,551	2,177,173
Prior year appropriations available	154,685	118,923
Total net resourcing for AFP	2,321,236	2,296,096

1.3 Budget measures

Budget measures relating to the AFP are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: Australian Federal Police 2025-26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)						
Departmental payment	3.1	-	20,071	12,790	2,877	2,421
Total		-	20,071	12,790	2,877	2,421
Illicit Tobacco Compliance and Enforcement Package - direct and targeted enforcement to counter profits from illicit tobacco (c)						
Departmental payment	1.1	-	16,710	6,817	-	-
Total		-	16,710	6,817	-	-
National Strategy to Prevent and Respond to Child Sexual Abuse – continuation (b)						
Departmental payment	1.1	-	1,189	-	-	-
Total		-	1,189	-	-	-
Savings from External Labour – further extension (d)						
Departmental payment	3.1	-	-	-	-	(21,414)
Total		-	-	-	-	(21,414)
Support for Royal Solomon Islands Police Force Expansion (e)						
Departmental payment	3.2	-	-	-	-	-
Total		-	-	-	-	-
Total payment measures						
Departmental		-	37,970	29,607	2,877	(18,993)
Total		-	37,970	29,607	2,877	(18,993)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The full measure description for *Attorney-General's Portfolio-additional resourcing* appears in Budget Paper No. 2 under the Attorney-General's portfolio.
- (b) The lead entity for measure *National Strategy to Prevent and Respond to Child Sexual Abuse – continuation* is Attorney General's Department. The full measure description and package details appear in the Budget Paper No. 2 under the Attorney-General's portfolio.
- (c) The full measure description and package details for *Illicit Tobacco Compliance and Enforcement – direct and targeted enforcement to counter profits from illicit tobacco* appears in Budget Paper No. 2 under cross portfolio.
- (d) The full measure description for *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.
- (e) The full measure description and package details for *Support for Royal Solomon Islands Police Force Expansion* appears in Budget Paper No. 2 under the Foreign Affairs portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for AFP can be found at:

<https://www.afp.gov.au/corporateplan>

The most recent annual performance statement can be found at:

<https://www.afp.gov.au/annualreport>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity

Linked programs

Attorney-General's Department

- Program 1.1 – Attorney-General's Department

Australian Criminal Intelligence Commission

- Program 1.1 – Australian Criminal Intelligence Commission

Australian Transaction Reports and Analysis Centre

- Program 1.1 – AUSTRAC

Australian Signals Directorate

- Program 1.1 – Foreign Signals Intelligence, Cyber Security and Offensive Cyber Operations

Australian Security Intelligence Organisation

- Program 1.1 – Security Intelligence

Australian Competition and Consumer Commission

- Program 1.1 – Australian Competition and Consumer Commission

Australian Financial Security Authority

- Program 1.1 – Personal Insolvency and Trustee Services

Australian Taxation Office

- Program 1.1 – Australian Taxation Office

Department of Foreign Affairs and Trade

- Program 1.1 – Foreign Affairs and Trade Operations
- Program 2.1 – Consular Services

Department of Home Affairs

- Program 1.2 – National Security and Resilience
- Program 1.3 – Cyber security
- Program 1.4 – Counter Terrorism
- Program 1.5 – Regional Cooperation
- Program 2.2 – Visas
- Program 3.4 – Border Enforcement

Department of Defence

- Program 1.1 – Operations Contributing to the Safety of the Immediate Neighbourhood

Office of the Director of Public Prosecutions

- Program 1.1 – An independent service to prosecute alleged offences against the criminal law of the Commonwealth

Office of the Special Investigator

- Program 1.1 – Independent Investigation

Services Australia

- Program 1.1 – Strategy and Corporate Enabling

Contribution to Outcome 1

These agencies contribute to Outcome 1 through:

- collaborating on joint operations, particularly in the capacity to prevent, disrupt and respond to terrorism, human exploitation, transnational and serious organised crime, cybercrime, fraud and corruption, and espionage and foreign interference
- providing special investigative powers, intelligence exchange, and capability uplift and research to and investigate, enforce and prosecute alleged breaches of Commonwealth criminal law, state crimes with a federal aspect, or the Laws of Armed Conflict
- engaging on legislative reform proposals, new policy proposals, policy coordination, strategy development and other policy matters
- ensuring a strategic and coordinated approach to relevant policy and operations domestically and internationally, including regional cooperation for offshore programs.

Budgeted expenses for Outcome 1

This table shows how much the AFP intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1 Federal Policing – Investigations					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	3,357	2,412	1,182	1,224	1,252
Special appropriations					
<i>Special appropriation s77</i>	50	50	-	-	-
Administered total	3,407	2,462	1,182	1,224	1,252
Departmental expenses					
Departmental appropriation	862,011	814,166	737,393	757,940	757,818
s74 External Revenue (a)	118,151	75,547	69,444	60,077	59,630
Special accounts					
Services for other entities and trust monies	12,940	13,879	14,095	14,320	14,460
Expenses not requiring appropriation in the Budget year (b)	137,853	157,405	132,107	138,861	124,769
Departmental total	1,130,955	1,060,997	953,039	971,198	956,677
Total expenses for program 1.1	1,134,362	1,063,459	954,221	972,422	957,929
	2024-25	2025-26			
Average staffing level (number)	4,206	4,277			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses on non-ROU assets, and resources received free of charge.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.		
Program 1.1 Federal Policing – Investigations Provide national and international policing services through prevention, disruption, enforcement and response strategies in collaboration with domestic and international partners.		
Key Activities	<ul style="list-style-type: none"> • Maintain the confidence of the Australian community in the AFP. • Prevent, disrupt and respond to serious crimes and crimes of Commonwealth significance. • Enforce Commonwealth criminal law and assist state and territory partners to enforce state offences with a federal aspect. • Collaborate with international, Commonwealth, state and territory partners. 	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	Community confidence (a) - General public	Achieving
	Community confidence(a) - Informed public (b)	Achieving
	Prevention case studies	Pending – on existing trends likely to be met
	Disruption case studies	Pending – on existing trends likely to be met
	Response case studies	Pending – on existing trends likely to be met
	Prosecution success rate	Achieving
	Return on Investment – transnational	Achieving
	Return on Investment – assets confiscation	Achieving
	Return on Investment – international	Achieving

Outcome 1: Reduce criminal and national security threats to Australia's collective economic and societal interests through cooperative national and international policing services, primarily focused on the prevention, detection, disruption, investigation and prosecution of criminal activity.		
Program 1.1 Federal Policing – Investigations Provide national and international policing services through prevention, disruption, enforcement and response strategies in collaboration with domestic and international partners.		
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Community confidence (b) - General public	85%
	Community confidence (b) - Informed public (c)	90%
	Prevention case studies	Successful preventions
	Disruption case studies	Successful disruptions
	Response case studies	Successful response
	Prosecution success rate	95%
	Return on Investment – transnational	>1
	Return on Investment – assets confiscation	>1
	Return on Investment – international	>1
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

- (a) Defined as self-identified confidence in the AFP of 6 or higher out of 10.
- (b) Defined as self-identified awareness in the AFP of 7 or higher out of 10.

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.

This table shows how much the AFP intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 2

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 2.1 ACT Community Policing					
Departmental expenses					
s74 External Revenue (a)	220,804	232,149	239,564	244,851	251,030
Expenses not requiring appropriation in the Budget year (b)	12,094	11,957	11,704	11,833	11,985
Departmental total	232,898	244,106	251,268	256,684	263,015
Total expenses for program 2.1	232,898	244,106	251,268	256,684	263,015
	2024-25	2025-26			
Average staffing level (number)	989	1,065			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses on non-ROU assets, and resources received free of charge.

Table 2.2.3: Performance measure for Outcome 2

Table 2.2.3 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 2: A safe and secure environment through policing activities on behalf of the Australian Capital Territory Government.		
Program 2.1 ACT Community Policing Provide community policing services in the Australian Capital Territory in partnership with government and community agencies.		
Key Activities	<ul style="list-style-type: none">• Build community resilience against crime, work with the community to prevent and disrupt crime, and counter victim-based crimes and road trauma.• Respond to incidents or emergencies to limit harm to community safety.• Enforce the laws of the Australian Capital Territory and Commonwealth.	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	Enforcement case study	Pending – on existing trends likely to be met
	Prevention case study	Pending – on existing trends likely to be met
	Response case study	Pending – on existing trends likely to be met
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Enforcement case study	Successful enforcement
	Prevention case study	Successful prevention
	Response case study	Successful response
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 2.1 resulting from 2025-26 Budget Measures: Nil		

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international partnerships.

Linked programs

Attorney-General's Department

- Program 1.1 – Attorney-General's Department

Australian Security Intelligence Organisation

- Program 1.1 – Security Intelligence

Department of Foreign Affairs and Trade

- Program 1.1 – Foreign Affairs and Trade Operations
- Program 1.2 – Official Development Assistance
- Program 2.1 – Consular Services

Department of Defence

- Program 1.1 – Operations Contributing to the Safety of the Immediate Neighbourhood
- Program 2.4 – Joint Capabilities

Department of Home Affairs

- Program 1.2 – National Security and Resilience
- Program 1.4 – Counter Terrorism
- Program 1.5 – Regional Cooperation
- Program 3.4 – Border Enforcement
- Program 3.5 – Onshore Compliance and Detention

Department of Infrastructure, Transport, Regional Development, Communications and the Arts

- Program 4.1 – Services to Territories

Australian Submarine Agency

- Program 3.1 – Specialist Protective Services

Contribution to Outcome 3

These agencies contribute to Outcome 3 through:

- partnering internationally, particularly with our regional Pacific partners, for mutual operational assistance, police-led diplomacy, capability development and delivery of the Pacific Police Partnership Program
- providing support for policing services within the Jervis Bay Territory and Australia's external territories, including Christmas Island, Cocos (Keeling) Islands and Norfolk Island
- assisting the implementation of security arrangements for secure sites and critical infrastructure, designated special events and other major events, and for the protection of designated high office holders, dignitaries, witnesses and other officials.

Budgeted expenses for Outcome 3

This table shows how much the AFP intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by administered and departmental funding sources.

Table 2.3.1: Budgeted expenses for Outcome 3

Outcome 3: Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international partnerships.

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 3.1 Specialist Protective Services					
Departmental expenses					
Departmental appropriation	483,783	491,721	468,548	468,136	468,276
s74 External Revenue (a)	76,402	79,393	82,532	85,795	89,188
Expenses not requiring appropriation in the Budget year (b)	2,073	2,277	1,922	1,284	845
Departmental total	562,258	573,391	553,002	555,215	558,309
Total expenses for program 3.1	562,258	573,391	553,002	555,215	558,309
Program 3.2 International Police Assistance and External Territories					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	60,282	100,933	116,858	139,758	101,076
Administered total	60,282	100,933	116,858	139,758	101,076
Departmental expenses					
Departmental appropriation	233,785	245,078	260,201	267,004	270,788
s74 External Revenue (a)	18,214	15,817	15,012	9,799	10,093
Expenses not requiring appropriation in the Budget year (b)	3,740	3,543	3,025	2,920	2,706
Departmental total	255,739	264,438	278,238	279,723	283,587
Total expenses for program 3.2	316,021	365,371	395,096	419,481	384,663

Continued on next page

Table 2.3.1: Budgeted expenses for Outcome 3 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 3 Totals by appropriation type					
Administered expenses					
Ordinary annual services (Appropriation Bill (No. 1) and Supply Bill (No. 1))	60,282	100,933	116,858	139,758	101,076
Administered total	60,282	100,933	116,858	139,758	101,076
Departmental expenses					
Departmental appropriation	717,568	736,799	728,749	735,140	739,064
s74 External Revenue (a)	94,616	95,210	97,544	95,594	99,281
Expenses not requiring appropriation in the Budget year (b)	5,813	5,820	4,947	4,204	3,552
Departmental total	817,997	837,829	831,240	834,938	841,897
Total expenses for Outcome 3	878,279	938,762	948,098	974,696	942,973

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation and amortisation expenses on non-ROU assets, and resources received free of charge.

Table 2.3.3: Performance measure for Outcome 3

Table 2.3.3 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 3: Safeguarding Australians and Australian interests through the delivery of policing services primarily focused on protective services, aviation policing and international partnerships.		
Program 3.1 Specialist Protective Services Provide protective services for official persons and at designated airports, Commonwealth protected locations, institutions and events.		
Key activities (a)	<ul style="list-style-type: none">Respond to aviation incidents at Australian designated airports.Provide protection for locations, institutions, events, and official persons.	
Year	Performance measures	Expected performance results
Current Year 2024–25	Response times:	
	Priority 1 – within 10 minutes	Achieving
	Priority 2 – within 20 minutes	Achieving
	Priority 3 – within 120 minutes	Achieving
	Priority 4 – within 24 hours	Achieving
	Avoidable incidents	Achieving
Year	Performance measures	Planned performance results
Budget Year 2025–26	Response times:	
	Priority 1 – within 10 minutes	90%
	Priority 2 – within 20 minutes	90%
	Priority 3 – within 120 minutes	95%
	Priority 4 – within 24 hours	95%
	Avoidable incidents	<2
Forward Estimates 2026–29	As per 2025–26	As per 2026–25
Material changes to Program 3.1 resulting from 2025–26 Budget measures: Nil		

Table 2.3.3: Performance measure for Outcome 3 (continued)

Program 3.2 International Police Assistance and External Territories Provide policing or policing support services to Jervis Bay, Australia's external territories, and international partners.		
Key activities (a)	<ul style="list-style-type: none"> • Provide community policing services to Australia's external territories and Jervis Bay territory. • Provide expertise, training and development to regional law enforcement partners. 	
Year	Performance measures	Expected performance results
Current Year 2024–25	Provision of community policing services to Norfolk, Cocos (Keeling) and Christmas Islands and the Jervis Bay Territory	Pending – on existing trends likely to be met
	Delivery of Pacific Police Partnership Program	Pending – on existing trends likely to be met
Year	Performance measures	Planned performance results
Budget Year 2025–26	Provision of community policing services to Norfolk, Cocos (Keeling) and Christmas Islands and the Jervis Bay Territory	Provision of community policing services
	Delivery of Pacific Police Partnership Program	Delivery of the Pacific Police Partnership Program
Forward Estimates 2026–29	As per 2025–26	As per 2025–26
Material changes to Program 3.2 resulting from 2025–26 Budget measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Departmental

Income Statement

This statement presents the expected financial result for the AFP and identifies expenses and revenues on an accrual basis.

In 2025-26, the AFP's estimated appropriation revenue is \$1,552.3 million. The 2025-26 and forward years budgeted operating result, excluding unfunded depreciation and amortisation expense and principal repayments on leased assets, is a break-even position.

Own-source revenue is expected to decrease from \$396.9 million in 2024-25 to \$366.8 million in 2025-26. The decrease of \$30.1 million is mainly due to terminating s74 revenue measures.

Balance Sheet

Total assets are expected to decrease from \$2,318.0 million in 2024-25 to \$2,295.2 million in 2025-26. The movement of \$22.7 million is due to a decrease in non-financial assets.

Total liabilities are expected to remain stable.

Capital Budget Statement

Capital appropriations are expected to decrease in the forward estimates. This is primarily attributed to terminating measures.

Administered

Total estimated expenses administered on behalf of government for 2025-26 are expected to increase by \$44.8 million. This is primarily due to new funding under the Pacific Policing Initiative.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	1,189,682	1,187,580	1,099,388	1,114,155	1,211,680
Suppliers	693,007	672,296	684,784	720,092	636,325
Depreciation and amortisation (a)	275,995	265,763	234,090	211,222	196,233
Finance costs	23,174	17,285	17,285	17,351	17,351
Total expenses	2,181,858	2,142,924	2,035,547	2,062,820	2,061,589
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	445,288	415,095	418,359	412,327	421,669
Rental income	3,201	3,276	3,357	3,440	3,526
Other	555	555	555	555	555
Total own-source revenue	449,044	418,926	422,271	416,322	425,750
Gains					
Other	13,353	13,608	13,872	14,145	14,428
Total gains	13,353	13,608	13,872	14,145	14,428
Total own-source income	462,397	432,534	436,143	430,467	440,178
Net (cost of)/contribution by services	(1,719,461)	(1,710,390)	(1,599,404)	(1,632,353)	(1,621,411)
Revenue from Government	1,556,230	1,552,291	1,467,468	1,494,406	1,498,208
Surplus/(deficit) attributable to the Australian Government	(163,231)	(158,099)	(131,936)	(137,947)	(123,203)
Total comprehensive income/(loss) attributable to the Australian Government	(163,231)	(158,099)	(131,936)	(137,947)	(123,203)

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(163,231)	(158,099)	(131,936)	(137,947)	(123,203)
plus: depreciation/amortisation of assets funded through appropriations (DCB and/or equity injections) (a)	175,855	142,732	125,721	113,440	105,390
plus: depreciation/amortisation expenses for ROU assets (b)	100,140	123,031	108,369	97,782	90,843
less: lease principal repayments (b)	(104,544)	(98,040)	(98,040)	(68,050)	(68,050)
Net Cash Operating Surplus/ (Deficit)	8,220	9,624	4,114	5,225	4,980

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement
- (b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	34,822	35,642	35,642	35,642	35,642
Trade and other receivables	164,938	164,320	163,511	163,777	163,838
Other financial assets	9,913	9,913	9,913	9,913	9,913
Total financial assets	209,673	209,875	209,066	209,332	209,393
Non-financial assets					
Land and buildings	1,660,700	1,616,183	1,597,988	1,556,904	1,521,688
Property, plant and equipment	229,222	235,862	229,985	220,203	216,000
Intangibles	163,108	178,048	191,329	205,686	224,667
Inventories	13,491	13,491	13,491	13,491	13,491
Other non-financial assets	41,778	41,778	41,778	41,778	41,778
Total non-financial assets	2,108,299	2,085,362	2,074,571	2,038,062	2,017,624
Total assets	2,317,972	2,295,237	2,283,637	2,247,394	2,227,017
LIABILITIES					
Payables					
Suppliers	80,781	80,781	80,781	80,781	80,781
Other payables	55,505	55,505	55,505	55,505	55,505
Total payables	136,286	136,286	136,286	136,286	136,286
Interest bearing liabilities					
Leases	1,335,038	1,335,038	1,335,038	1,335,038	1,335,038
Total interest bearing liabilities	1,335,038	1,335,038	1,335,038	1,335,038	1,335,038
Provisions					
Employee provisions	310,612	335,287	335,287	335,287	335,287
Other provisions	36,517	36,517	36,517	36,517	36,517
Total provisions	347,129	371,804	371,804	371,804	371,804
Total liabilities	1,818,453	1,843,128	1,843,128	1,843,128	1,843,128
Net assets	499,519	452,109	440,509	404,266	383,889
EQUITY*					
Parent entity interest					
Contributed equity	2,121,944	2,232,633	2,352,969	2,454,673	2,557,499
Reserves	205,737	205,737	205,737	205,737	205,737
Retained surplus (accumulated deficit)	(1,828,162)	(1,986,261)	(2,118,197)	(2,256,144)	(2,379,347)
Total parent entity interest	499,519	452,109	440,509	404,266	383,889
Total equity	499,519	452,109	440,509	404,266	383,889

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(1,828,162)	205,737	2,097,269	474,844
Adjusted opening balance	(1,828,162)	205,737	2,097,269	474,844
Comprehensive income				
Surplus/(deficit) for the period	(158,099)	-	-	(158,099)
Total comprehensive income	(158,099)	-	-	(158,099)
of which:				
Attributable to the Australian Government	(158,099)	-	-	(158,099)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	34,284	34,284
Departmental Capital Budget (DCB)	-	-	101,080	101,080
Sub-total transactions with owners	-	-	135,364	135,364
Estimated closing balance as at 30 June 2026	(1,986,261)	205,737	2,232,633	452,109
Closing balance attributable to the Australian Government	(1,986,261)	205,737	2,232,633	452,109

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	1,998,867	1,962,029	1,898,034	1,920,224	1,932,742
Sale of goods and rendering of services	448,489	418,371	421,716	415,767	425,195
Net GST received	60,068	49,314	47,715	47,621	47,527
Other	555	555	555	555	555
Total cash received	2,507,979	2,430,269	2,368,020	2,384,167	2,406,019
Cash used					
Employees	1,165,007	1,187,580	1,099,388	1,114,155	1,211,680
Suppliers	739,722	708,002	718,627	753,568	669,424
Interest payments on lease liability	23,174	17,285	17,285	17,351	17,351
s74 External Revenue transferred to the OPA	460,317	409,120	429,757	426,084	434,595
Total cash used	2,388,220	2,321,987	2,265,057	2,311,158	2,333,050
Net cash from/(used by) operating activities	119,759	108,282	102,963	73,009	72,969
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	144,525	144,786	125,259	106,663	107,745
Total cash used	144,525	144,786	125,259	106,663	107,745
Net cash from/(used by) investing activities	(144,525)	(144,786)	(125,259)	(106,663)	(107,745)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	129,310	135,364	120,336	101,704	102,826
Total cash received	129,310	135,364	120,336	101,704	102,826
Cash used					
Principal payments on lease liability	104,544	98,040	98,040	68,050	68,050
Total cash used	104,544	98,040	98,040	68,050	68,050
Net cash from/(used by) financing activities	24,766	37,324	22,296	33,654	34,776
Net increase/(decrease) in cash held	-	820	-	-	-
Cash and cash equivalents at the beginning of the reporting period	34,822	34,822	35,642	35,642	35,642
Cash and cash equivalents at the end of the reporting period	34,822	35,642	35,642	35,642	35,642

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	82,374	101,080	105,209	97,533	102,826
Equity injections - Bill 2	47,990	34,284	15,127	4,171	-
Total new capital appropriations	130,364	135,364	120,336	101,704	102,826
<i>Provided for:</i>					
Purchase of non-financial assets	130,364	135,364	120,336	101,704	102,826
Total items	130,364	135,364	120,336	101,704	102,826
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	46,936	34,284	15,127	4,171	-
Funded by capital appropriation – DCB (b)	82,374	101,080	105,209	97,533	102,826
Funded internally from departmental resources (c)	15,215	9,422	4,923	4,959	4,919
TOTAL	144,525	144,786	125,259	106,663	107,745
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	144,525	144,786	125,259	106,663	107,745
Total cash used to acquire assets	144,525	144,786	125,259	106,663	107,745

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

(c) Includes s74 external receipts.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Land	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	4,250	578,577	355,394	416,853	1,355,074
Gross book value - ROU assets	55	1,744,071	59,903	-	1,804,029
Accumulated depreciation/ amortisation and impairment	-	(124,226)	(157,197)	-	(281,423)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(542,027)	(28,878)	(253,745)	(824,650)
Opening net book balance	4,305	1,656,395	229,222	163,108	2,053,030
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase - appropriation equity (a)	-	12,179	71,624	60,983	144,786
By purchase - appropriation equity - ROU assets	-	98,040	-	-	98,040
Total additions	-	110,219	71,624	60,983	242,826
Other movements					
Depreciation/amortisation expense	-	(46,780)	(55,404)	(46,043)	(148,227)
Depreciation/amortisation on ROU assets	-	(107,956)	(9,580)	-	(117,536)
Total other movements	-	(154,736)	(64,984)	(46,043)	(265,763)
As at 30 June 2026					
Gross book value	4,250	590,756	427,018	477,836	1,499,860
Gross book value - ROU assets	55	1,842,111	59,903	-	1,902,069
Accumulated depreciation/ amortisation and impairment	-	(171,006)	(212,601)	(46,043)	(429,650)
Accumulated depreciation/amortisation and impairment - ROU assets	-	(649,983)	(38,458)	(253,745)	(942,186)
Closing net book balance	4,305	1,611,878	235,862	178,048	2,030,093

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2025-2026, Supply Bill (No. 2) 2025-2026.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Suppliers	63,689	103,395	118,040	140,982	102,328
Total expenses administered on behalf of Government	63,689	103,395	118,040	140,982	102,328
Net (cost of)/contribution by services	63,689	103,395	118,040	140,982	102,328
Total comprehensive income/(loss)	(63,689)	(103,395)	(118,040)	(140,982)	(102,328)

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Trade and other receivables	227	227	227	227	227
Total financial assets	227	227	227	227	227
Total assets administered on behalf of Government	227	227	227	227	227
LIABILITIES					
Payables					
Suppliers	-	-	-	-	-
Total payables	-	-	-	-	-
Total liabilities administered on behalf of Government	-	-	-	-	-
Net assets/(liabilities)	227	227	227	227	227

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Net GST received	7	7	7	-	-
Total cash received	7	7	7	-	-
Cash used					
Suppliers	63,689	103,395	118,040	140,982	102,328
Net GST paid	7	7	7	-	-
Total cash used	63,696	103,402	118,047	140,982	102,328
Net cash from/(used by) operating activities	(63,689)	(103,395)	(118,040)	(140,982)	(102,328)
Net increase/(decrease) in cash held	(63,689)	(103,395)	(118,040)	(140,982)	(102,328)
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	63,689	103,395	118,040	140,982	102,328
Total cash from Official Public Account	63,689	103,395	118,040	140,982	102,328
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Australian Financial Security Authority

**Entity resources and planned
performance**

Australian Financial Security Authority

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Financial Security Authority (AFSA) is responsible for maintaining confidence in Australia's personal insolvency and personal property securities systems. AFSA also performs an important function in managing criminal assets.

AFSA's vision is a strong credit system for the Australian community.

AFSA seeks to deliver economic and social outcomes for Australia, including:

- providing Australian consumers and businesses with means to manage financial risk;
- contributing towards investor and business confidence;
- enabling enhanced access to finance within the economy; and
- supporting the return of confiscated funds to the Australian community.

The core functions of AFSA include:

- managing the application of the *Bankruptcy Act 1966* (Cth) and the *Bankruptcy (Estate Charges) Act 1997* (Cth) through oversight of Australia's personal insolvency framework, and provision of Official Trustee, registry and information services;
- managing the application of the *Personal Property Securities Act 2009* (Cth) through administration of the Personal Property Securities Register (PPSR), a national online register of security interests in personal property that provides information to help protect consumers when they are buying personal property; and
- managing confiscated money, liquidating confiscated assets and controlling the Confiscated Assets Account in accordance with orders made under the *Proceeds of Crime Act 2002* (Cth).

AFSA's activities provide support for people with unmanageable debt, balance the interests of debtors and creditors, protect those that are particularly vulnerable, and address sources of harm or misuse.

AFSA is committed to the principles of regulator best practice: 'continuous improvement and building trust', 'risk based and data driven', and 'collaboration and engagement'. These principles are embedded in AFSA's Regulatory Strategy 2023-27 and annual Regulatory Action Statements, and underpin the way that AFSA delivers regulatory experiences.

In 2025-29, AFSA is continuing to build on the following strategic priorities:

- Regulatory stewardship – A strong and balanced regulatory posture, and collaborative, whole-of-system, and intelligence-led approach to regulation.
- Impact and influence – Amplifying effectiveness through a strong and trusted voice, visible action and meaningful insights.
- Workforce of the future – Equipping staff with the right mindsets, skillsets and tools to deliver business into the future.
- Digital innovation – Simple, secure and smart technology and data to streamline and enhance operations and optimise client experience.
- Leadership and culture – A distinct culture, cohesive leadership and values which are evident in the behaviours of AFSA’s people.

Further information about AFSA’s operating environment and key activities, and how AFSA measures performance, is detailed in the AFSA Corporate Plan.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: AFSA resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	98,750	67,554
Departmental appropriation (c)	47,332	39,727
s74 External Revenue (d)	49,952	53,936
Departmental capital budget (e)	4,937	500
Total departmental annual appropriations	200,971	161,717
Total departmental resourcing	200,971	161,717
Administered		
Total administered special appropriations	3,000	3,000
Special accounts (f)		
Opening balance	143,552	121,457
Adjustments	60,447	60,447
Total special account receipts	203,999	181,904
Total administered resourcing	206,999	184,904
Total resourcing for AFSA	407,970	346,621
	2024-25	2025-26
Average staffing level (number)	462	462

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

- (a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.
- (b) Excludes \$3.5m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.
- (f) Excludes trust moneys and other special accounts. For further information on special accounts, please refer to Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations, special appropriations and special accounts.

1.3 Budget measures

AFSA has no measures announced after the 2024-25 Budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for AFSA can be found at:

<https://www.afsa.gov.au/about-us/accountability-and-reporting/corporate-plan>

The most recent annual performance statement can be found at:

<https://www.afsa.gov.au/about-us/accountability-and-reporting/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Maintain confidence in Australia’s personal insolvency and personal property securities systems by delivering fair, efficient and effective regulatory, trustee, registry and information services.

Linked programs

Australian Federal Police
Program <ul style="list-style-type: none">• Program 1.1 – Federal Policing
Australian Taxation Office
Program <ul style="list-style-type: none">• Program 1.1 – Australian Taxation Office
Contribution to Outcome 1 made by linked programs <p>AFSA provides regulatory advice and information to the Australian Federal Police to support proceeds of crime work and financial investigations such as foreign bribery and fraud.</p> <p>AFSA exchanges information with the Australian Taxation Office and administers the bankruptcy notices and payment arrangements to support this service.</p>

Budgeted expenses for Outcome 1

This table shows how much AFSA intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Maintain confidence in Australia's personal insolvency and personal property securities systems by delivering fair, efficient and effective regulatory, trustee, registry and information services.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Personal Insolvency and Trustees Services					
Administered expenses					
Special appropriations					
<i>Public Governance, Performance and Accountability Act 2013 s77</i>	1,500	1,500	1,500	1,500	1,500
<i>Bankruptcy Act 1966</i>	1,500	1,500	1,500	1,500	1,500
Special accounts					
Confiscated Assets Account	79,218	61,470	54,520	57,520	60,520
Common Investment Fund Equalisation Account	324	324	324	324	324
Administered total	82,542	64,794	57,844	60,844	63,844
Departmental expenses					
Departmental appropriation	47,569	40,098	42,137	45,537	49,296
s74 External Revenue (a)	1,674	1,812	1,899	1,982	1,828
Expenses not requiring appropriation in the Budget year (b)	38,490	15,463	16,295	17,274	10,943
Departmental total	87,733	57,373	60,331	64,793	62,067
Total expenses for program 1.1	170,275	122,167	118,175	125,637	125,911
Program 1.2: Operation of a National Register of Security Interests in Personal Property					
Departmental expenses					
s74 External Revenue (a)	41,030	40,017	41,233	42,365	43,531
Expenses not requiring appropriation in the Budget year (b)	150	153	153	153	153
Departmental total	41,180	40,170	41,386	42,518	43,684
Total expenses for program 1.2	41,180	40,170	41,386	42,518	43,684

Continued on next page

Table 2.1.1: Budgeted expenses for Outcome 1 (continued)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Outcome 1 Totals by appropriation type					
Administered expenses					
Special appropriations	3,000	3,000	3,000	3,000	3,000
Special accounts	79,542	61,794	54,844	57,844	60,844
Administered total	82,542	64,794	57,844	60,844	63,844
Departmental expenses					
Departmental appropriation	47,569	40,098	42,137	45,537	49,296
s74 External Revenue (a)	42,704	41,829	43,132	44,347	45,359
Expenses not requiring appropriation in the Budget year (b)	38,640	15,616	16,448	17,427	11,096
Departmental total	128,913	97,543	101,717	107,311	105,751
Total expenses for Outcome 1	211,455	162,337	159,561	168,155	169,595

	2024-25	2025-26
Average staffing level (number)	462	462

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses, audit fees, and leasehold principal repayment amounts.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1: Maintain confidence in Australia's personal insolvency and personal property securities systems by delivering fair, efficient and effective regulatory, trustee, registry and information services.		
Program 1.1 Personal Insolvency and Trustee Services Administer the Bankruptcy Act (Cth) (Bankruptcy Act), regulate bankruptcy trustees and debt agreement administrators, review decisions of trustees and investigate allegations of offences under the Bankruptcy Act. Administer bankruptcies and other personal insolvency arrangements. Operate a public bankruptcy registry service, the National Personal Insolvency Index (NPII), and exercise compliance and coercive powers to assist bankruptcy trustees to discharge their responsibilities. Administer funds and property in accordance with orders made under the <i>Proceeds of Crimes Act 2002</i> (Cth) and other Commonwealth legislation.		
Key activities	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> • Regulating firmly and fairly • Providing world-class government services 	
Year	Performance measures	Expected performance results
Current Year 2024–25 (a)	Misuse in the personal insolvency system	Target: Baseline Assessment: Baseline in progress
	Vulnerability targeted initiatives	Target: 100% - all initiatives delivered Assessment: Achieved
	Register availability (NPII & PPSR)	Target: > 99% (excluding planned maintenance) Assessment: Achieved
Year	Performance measures	Planned performance results
Budget Year 2025–26 (a)	Misuse in the personal insolvency system	Target to be determined using baseline result from 2024-25
	Vulnerability targeted initiatives	100% - all initiatives delivered
	Register availability (NPII & PPSR)	≥ 99% (excluding planned maintenance)
Forward Estimates 2026–29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

(a) Additional information about AFSA's performance measures, including planned performance results, will be provided in AFSA's Corporate Plan 2025–26.

Outcome 1: Maintain confidence in Australia’s personal insolvency and personal property securities systems by delivering fair, efficient and effective regulatory, trustee, registry and information services.		
Program 1.2 – Operation of a National Register of Security Interests in Personal Property		
Administer the official government register of security interests in personal property to provide a single online place for people to: <ul style="list-style-type: none">• register their security interests in personal property to protect those interests; and• search to see if personal property is covered by a security interest. Support the Registrar of Personal Property Securities to ensure that the PPSR is managed responsibly, made available to use and contains information that is reliable, in addition to making decisions about the use of the PPSR and investigating misuse.		
Key activities	Key activities reported in the current Corporate Plan that relate to this program: <ul style="list-style-type: none">• Regulatory oversight and enforcement• Regulatory administration and practice	
Year	Performance measures	Expected performance results
Current Year 2024–25 (a)	Vulnerability targeted initiatives	Target: 100% - all initiatives delivered Assessment: Achieved
	Register availability (NPII & PPSR)	Target: ≥ 99% (excluding planned maintenance) Assessment: Achieved
	PPSR searches-to-new registrations	Target: No current target Assessment: No target.
Year	Performance measures	Planned performance results
Budget Year 2025–26 (a)	Vulnerability targeted initiatives	100% - all initiatives delivered
	Register availability (NPII & PPSR)	≥ 99% (excluding planned maintenance)
	PPSR searches-to-new registrations	Feasibility and appropriateness of developing a target under review.
Forward Estimates 2026–29	As per 2025-26	As per 2025-26
Material changes to Program 1.2 resulting from 2025–26 Budget Measures: Nil		

(a) Additional information about AFSA’s performance measures, including planned performance results, will be provided in AFSA’s Corporate Plan 2025-26.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

AFSA is budgeting for an approved operating loss 2024-25 before returning to a budgeted break-even result in 2025-26.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Under Program 1.1, AFSA collects administered receipts for fee-paying and levy-funded activities under a cost-recovery arrangement approved by government, which are returned to Consolidated Revenue. AFSA is funded for these services through departmental appropriation. This departmental appropriation is calculated using the workload funding model that estimates administered receipts using forecast personal insolvency volumes.

Under Program 1.2, AFSA retains fees and charges raised to fund the PPSR function under a cost-recovery arrangement approved by government. AFSA has operational responsibility for the administration of PPSR, which includes allowances for future replacement of PPSR assets and capital expenditure for improved service delivery capability as requested by stakeholders.

Administered

Changes in revenue over the budget and forward estimate years are in recognition of changes in bankruptcy workloads.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	72,361	51,621	52,874	54,671	56,531
Suppliers	44,721	34,805	37,764	41,597	38,201
Depreciation and amortisation (a)	11,336	10,486	10,486	10,486	10,486
Other expenses	495	631	593	557	533
Total expenses	128,913	97,543	101,717	107,311	105,751
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	49,872	53,520	55,721	58,215	53,217
Sublease income	-	336	336	336	-
Other	380	386	386	386	386
Total own-source revenue	50,252	54,242	56,443	58,937	53,603
Net (cost of)/contribution by services	(78,661)	(43,301)	(45,274)	(48,374)	(52,148)
Revenue from Government	47,332	39,727	41,789	45,211	48,985
Surplus/(deficit) attributable to the Australian Government	(31,329)	(3,574)	(3,485)	(3,163)	(3,163)
Total comprehensive income/(loss)	(31,329)	(3,574)	(3,485)	(3,163)	(3,163)
Total comprehensive income/(loss) attributable to the Australian Government	(31,329)	(3,574)	(3,485)	(3,163)	(3,163)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(31,329)	(3,574)	(3,485)	(3,163)	(3,163)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,886	3,097	3,097	3,097	3,097
plus: depreciation/amortisation expenses for ROU assets (b)	2,800	2,423	2,423	2,423	2,423
less: lease principal repayments (b)	2,357	1,946	2,035	2,357	2,357
Net Cash Operating Surplus/ (Deficit)	(29,000)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,607	3,607	3,607	3,607	3,607
Trade and other receivables	77,828	73,588	69,259	67,039	64,594
Total financial assets	81,435	77,195	72,866	70,646	68,201
Non-financial assets					
Land and buildings	24,889	21,295	18,067	38,351	34,757
Property, plant and equipment	9,669	7,680	5,691	3,702	2,613
Intangibles	5	2,883	6,761	8,208	8,980
Other non-financial assets	5,830	5,830	5,830	5,830	5,830
Total non-financial assets	40,393	37,688	36,349	56,091	52,180
Total assets	121,828	114,883	109,215	126,737	120,381
LIABILITIES					
Payables					
Suppliers	4,550	4,550	4,550	4,550	4,550
Other payables	2,231	2,231	2,231	2,231	2,231
Total payables	6,781	6,781	6,781	6,781	6,781
Interest bearing liabilities					
Leases	24,820	20,928	17,224	36,388	31,674
Total interest bearing liabilities	24,820	20,928	17,224	36,388	31,674
Provisions					
Employee provisions	12,699	12,699	12,699	12,699	12,699
Other provisions	1,187	1,208	1,229	1,250	1,271
Total provisions	13,886	13,907	13,928	13,949	13,970
Total liabilities	45,487	41,616	37,933	57,118	52,425
Net assets	76,341	73,267	71,282	69,619	67,956
EQUITY*					
Parent entity interest					
Contributed equity	(31,652)	(31,152)	(29,652)	(28,152)	(26,652)
Reserves	7,105	7,105	7,105	7,105	7,105
Retained surplus (accumulated deficit)	100,888	97,314	93,829	90,666	87,503
Total parent entity interest	76,341	73,267	71,282	69,619	67,956
Total equity	76,341	73,267	71,282	69,619	67,956

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	100,888	7,105	(31,652)	76,341
Adjusted opening balance	100,888	7,105	(31,652)	76,341
Comprehensive income				
Surplus/(deficit) for the period	(3,574)	-	-	(3,574)
Total comprehensive income	(3,574)	-	-	(3,574)
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	500	500
Sub-total transactions with owners	-	-	500	500
Estimated closing balance as at 30 June 2026	97,314	7,105	(31,152)	73,267
Closing balance attributable to the Australian Government	97,314	7,105	(31,152)	73,267

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	77,115	41,761	43,912	47,656	48,584
Sale of goods and rendering of services	49,872	53,856	56,057	58,551	56,063
Other	80	80	80	80	80
Total cash received	127,067	95,697	100,049	106,287	104,727
Cash used					
Employees	72,361	51,621	52,874	54,671	56,531
Suppliers	44,421	34,499	37,458	41,291	37,895
Interest payments on lease liability	474	610	572	536	512
Total cash used	117,256	86,730	90,904	96,498	94,938
Net cash from/(used by) operating activities	9,811	8,967	9,145	9,789	9,789
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	7,925	7,781	8,781	6,350	6,575
Total cash used	7,925	7,781	8,781	6,350	6,575
Net cash from/(used by) investing activities	(7,925)	(7,781)	(8,781)	(6,350)	(6,575)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	2,850	2,706	3,706	1,275	1,500
Total cash received	2,850	2,706	3,706	1,275	1,500
Cash used					
Principal payments on lease liability	4,714	3,892	4,070	4,714	4,714
Total cash used	4,714	3,892	4,070	4,714	4,714
Net cash from/(used by) financing activities	(1,864)	(1,186)	(364)	(3,439)	(3,214)
Net increase/(decrease) in cash held	22	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,585	3,607	3,607	3,607	3,607
Cash and cash equivalents at the end of the reporting period	3,607	3,607	3,607	3,607	3,607

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	4,937	500	1,500	1,500	1,500
Total new capital appropriations	4,937	500	1,500	1,500	1,500
<i>Provided for:</i>					
Purchase of non-financial assets	4,937	500	1,500	1,500	1,500
Total items	4,937	500	1,500	1,500	1,500
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	4,937	500	1,500	1,500	1,500
Funded internally from departmental resources (b)	2,988	7,281	7,281	4,850	5,075
TOTAL	7,925	7,781	8,781	6,350	6,575
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	7,925	7,781	8,781	6,350	6,575
Total cash used to acquire assets	7,925	7,781	8,781	6,350	6,575

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

(b) Includes funding from s74 external receipts.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025					
Gross book value	5,540	20,178	15	60,735	86,468
Gross book value - ROU assets	54,031	-	-	-	54,031
Accumulated depreciation/ amortisation and impairment	(2,899)	(10,524)	-	(60,730)	(74,153)
Accumulated depreciation/amortisation and impairment - ROU assets	(31,783)	-	-	-	(31,783)
Opening net book balance	24,889	9,654	15	5	34,563
Capital asset additions					
Estimated expenditure on new or replacement assets					
By purchase – appropriation ordinary annual services (a)	100	380	-	7,301	7,781
Total additions	100	380	-	7,301	7,781
Other movements					
Depreciation/amortisation expense	965	(2,369)	-	(4,423)	(5,827)
Depreciation/amortisation on ROU assets	(4,659)	-	-	-	(4,659)
Total other movements	(3,694)	(2,369)	-	(4,423)	(10,486)
As at 30 June 2026					
Gross book value	5,640	20,558	15	68,036	94,249
Gross book value - ROU assets	54,031	-	-	-	54,031
Accumulated depreciation/ amortisation and impairment	(1,934)	(12,893)	-	(65,153)	(79,980)
Accumulated depreciation/amortisation and impairment - ROU assets	(36,442)	-	-	-	(36,442)
Closing net book balance	21,295	7,665	15	2,883	31,858

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Other expenses	82,542	64,794	57,844	60,844	63,844
Total expenses administered on behalf of Government	82,542	64,794	57,844	60,844	63,844
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Charges	26,515	19,469	21,703	24,011	26,604
Total taxation revenue	26,515	19,469	21,703	24,011	26,604
Non-taxation revenue					
Fees and fines	23,019	24,960	25,788	26,902	28,083
Proceeds of Crime and other administered revenue	60,134	60,134	60,134	60,134	60,134
Total non-taxation revenue	83,153	85,094	85,922	87,036	88,217
Total own-source revenue administered on behalf of Government	109,668	104,563	107,625	111,047	114,821
Total own-sourced income administered on behalf of Government	109,668	104,563	107,625	111,047	114,821
Net cost of/(contribution by) services	(27,126)	(39,769)	(49,781)	(50,203)	(50,977)
Surplus/(deficit)	27,126	39,769	49,781	50,203	50,977
Total comprehensive income/(loss)	27,126	39,769	49,781	50,203	50,977

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	121,830	117,483	120,086	119,689	119,689
Taxation receivables	12,289	12,289	12,289	12,289	12,289
Trade and other receivables	3,474	3,474	3,474	3,474	3,474
Total financial assets	137,593	133,246	135,849	135,452	135,452
Total assets administered on behalf of Government	137,593	133,246	135,849	135,452	135,452
LIABILITIES					
Payables					
Other payables	45	45	45	45	45
Total payables	45	45	45	45	45
Total liabilities administered on behalf of Government	45	45	45	45	45
Net assets/(liabilities)	137,548	133,201	135,804	135,407	135,407

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Charges	26,515	19,469	21,703	24,011	26,604
Fees and Fines	18,817	20,758	21,586	22,700	23,881
Proceeds of Crime and other administered receipts	64,336	64,336	64,336	64,336	64,336
Total cash received	109,668	104,563	107,625	111,047	114,821
Cash used					
Payments	82,542	64,794	57,844	60,844	63,844
Total cash used	82,542	64,794	57,844	60,844	63,844
Net cash from/(used by) operating activities	27,126	39,769	49,781	50,203	50,977
Net increase/(decrease) in cash held	27,126	39,769	49,781	50,203	50,977
Cash and cash equivalents at beginning of reporting period	143,925	121,830	117,483	120,086	119,689
Cash from Official Public Account for Appropriations	3,000	3,000	3,000	3,000	3,000
Cash to Official Public Account for Transfers to other entities (Finance – Whole of Government)	(52,221)	(47,116)	(50,178)	(53,600)	(53,977)
Cash and cash equivalents at end of reporting period	121,830	117,483	120,086	119,689	119,689

Prepared on Australian Accounting Standards basis.

Australian Human Rights Commission

**Entity resources and planned
performance**

Australian Human Rights Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

As Australia's national human rights institution, we work to promote and protect the human rights of everyone in Australia through:

- advising all arms of government and a range of public and private institutions;
- contributing to stronger law, policy, and practice;
- delivering an accessible and effective investigation and complaints service;
- engaging with partners all arms of government, civil society, communities and the private sector to build a stronger culture of respect for human rights;
- raising human rights awareness and providing human rights education; and
- supporting meaningful cultural change towards safer, more respectful and equitable workplaces through our regulator role under the *Sex Discrimination Act 1984*.

The Commission exercises functions under the following acts:

- *Australian Human Rights Commission Act 1986*;
- *Racial Discrimination Act 1975*;
- *Sex Discrimination Act 1984*;
- *Disability Discrimination Act 1992*;
- *Age Discrimination Act 2004*;
- *Native Title Act 1993*; and
- *Fair Work Act 2009*

In exercising our functions under this federal legislation, we seek to achieve the following outcomes:

- the leadership and advocacy of the Commission in thematic areas or identified human rights issues improves the enjoyment of human rights by all;
- the Commission delivers a fair and effective complaints investigation and conciliation service that improves access to justice for individuals and supports organisational and cultural change;
- Australia's human rights framework is strengthened, including through consideration by the parliament, government and the non-government sector of the national human rights reform agenda proposed in the Commission's Free and Equal project;
- law and policy makers consider and address the human rights issues that the Commission raises through our submissions, inquiries, interventions, research and reports;

- the Commission engages multilaterally in our role as Australia's 'A' status National Human Rights Institution;
- the Commission contribute to human rights advancement in our region through our partnerships;
- our education activities increase capability among individuals, communities and organisations to promote and protect human rights and to prevent and address discrimination;
- our information resources, guidelines, services, events and campaigns reach, inform and influence a broader community of stakeholders;
- our activities increase the capacity of stakeholders, particularly affected groups, communities and their advocates to understand and advocate for their rights; and
- the Commission assists to increase the capacity of Governments and organisations, to understand, prevent and address the human rights impacts of their actions and policies, particularly when working with affected groups and communities.

The Commission will continue to progress significant initiatives in the exercise of our legislative functions, including:

- delivering our new regulatory functions in relation to the positive duty in the *Sex Discrimination Act 1984*;
- advocating for a new National Human Rights Framework and discrimination law reform to achieve more effective and comprehensive protections;
- delivering a national anti-racism strategy;
- setting out the case for juvenile justice reforms and giving voice to vulnerable children so their rights are embedded in national frameworks; and
- working with government, partners and communities to support and protect human rights.

1.2. Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome 1' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian Human Rights Commission resource statement — Budget estimates for 2025–26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	28,549	28,541
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	32,129	27,978
Total annual appropriations	32,129	27,978
Amounts received from related entities		
Amounts from other entities (b)	13,217	7,265
Total amounts received from related entities	13,217	7,265
Total funds from Government	45,346	35,243
Funds from other sources		
Interest	1,627	1,000
Total funds from other sources	1,627	1,000
Total net resourcing for AHRC	75,522	64,784
	2024-25	2025-26
Average staffing level (number)	175	159

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Amounts received from other entities within the portfolio, or from other portfolios.

Note: The Australian Human Rights Commission is not directly appropriated as it is a Corporate Commonwealth Entity. Appropriations are made to the Attorney-General's Department, which are then paid to the Australian Human Rights Commission and are considered 'departmental' for all purposes.

1.3 Budget measures

Budget measures in Part 1 relating to the department are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: AHRC 2025-26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour - further extension (a)	1.1					
Departmental payment		-	-	-	-	(182)
Total		-	-	-	-	(182)
Total payment measures						
Departmental		-	-	-	-	(182)
Total		-	-	-	-	(182)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

(a) The full measure description for *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.

Section 2: Outcomes and planned performance

Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the Public Governance, Performance and Accountability Act 2013. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Commission can be found at:

<https://humanrights.gov.au/our-work/commission-general/publications/corporate-plan-2024-2025>

The most recent annual performance statement can be found at:

<https://humanrights.gov.au/our-work/commission-general/publications/annual-report-2023-24>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, exercise of regulatory functions, contributions to law and policy reforms, research, education, partnerships, and monitoring and reporting on human rights.

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Australians have access to independent human rights complaint handling and public inquiries and regulatory processes, and benefit from human rights education, promotion and monitoring, and compliance activities.					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	30,857	28,968	29,139	29,151	29,284
Payment from related entities	15,346	11,193	7,129	3,161	3,283
Expenses not requiring appropriation in the budget year	-	-	-	-	-
Revenues from other independent sources	1,627	1,000	1,000	1,000	1,000
Total expenses for Program 1.1	47,830	41,161	37,268	33,312	33,567

	2024-25	2025-26
Average staffing level (number)	175	159

Note: Departmental appropriation splits and totals are indicative estimates and may change in the course of the budget year as government priorities change.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, exercise of regulatory functions, contributions to law and policy reforms, research, education, partnerships, and monitoring and reporting on human rights.	
Program 1.1 - Australians have access to independent human rights complaint handling and public inquiries and regulatory processes, and benefit from human rights education, promotion and monitoring, and compliance activities.	
<p>The Commission provides leadership to ensure human rights issues are on the national agenda, with the goal that human rights and fundamental freedoms are respected and protected in Australian law, policy and practice. We provide impartial information and dispute resolution services to prevent and resolve disputes about breaches of human rights and discrimination, exercise of regulatory powers, and conduct research and project work that is evidence based and contributes to improved protection and respect for human rights and fundamental freedoms.</p>	
Key Activities	<p>The Commission has statutory responsibilities under the following federal anti-discrimination and human rights laws: <i>Australian Human Rights Commission Act 1986</i>; <i>Racial Discrimination Act 1975</i>; <i>Sex Discrimination Act 1984</i>; <i>Disability Discrimination Act 1992</i>; <i>Age Discrimination Act 2004</i>. Our responsibilities under these include:</p> <ul style="list-style-type: none"> • promoting understanding, acceptance, and public discussion of human rights in Australia (including through each specialist Commissioner). • improving access to justice for all by investigating and conciliating complaints of unlawful discrimination, breaches of human rights, or discrimination in employment. • supporting meaningful cultural change towards safe, respectful and more equitable workplaces through our regulatory functions. • promoting strengthening of, and compliance with, human rights and federal discrimination law (including through the preparation of guidelines, developing and monitoring disability standards, our intervention function and considering applications for exemptions under relevant discrimination laws). • undertaking research, educational and other programs for promoting human rights, including by reporting to Parliament on the status of enjoyment of human rights by children and Aboriginal and Torres Strait Islander peoples. • conducting inquiries into acts or practices that may be contrary to human rights, report on laws that Parliament should make, or actions that the Commonwealth should take, to meet Australia's international human rights obligations. • examining laws and proposed laws for consistency with human rights.

Outcome 1 – An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, exercise of regulatory functions, contributions to law and policy reforms, research, education, partnerships, and monitoring and reporting on human rights.		
Program 1.1 - Australians have access to independent human rights complaint handling and public inquiries and regulatory processes, and benefit from human rights education, promotion and monitoring, and compliance activities.		
The Commission provides leadership to ensure human rights issues are on the national agenda, with the goal that human rights and fundamental freedoms are respected and protected in Australian law, policy and practice. We provide impartial information and dispute resolution services to prevent and resolve disputes about breaches of human rights and discrimination, exercise of regulatory powers, and conduct research and project work that is evidence based and contributes to improved protection and respect for human rights and fundamental freedoms.		
Year	Performance measures	Expected Performance Results
Current Year 2024–25	1. We deliver a fair and effective investigation and conciliation of complaints service.	1.1 85% of complaints are finalised in under 12 months (At risk) 40% of complaints are resolved by conciliation (At risk) 85% of parties to complaints are satisfied with the service they receive (On track) 1.2 Instances where investigation and conciliation of disputes are resolved include systemic outcomes. (On track) 1.3 Instances where participation in the investigation and conciliation process results in increased understanding of rights and responsibilities in the law. (On track)
	2. We support meaningful cultural change towards safer, respectful and more equitable workplaces in Australia.	2.1 Increase in duty holders' understanding of the positive duty obligation in the Sex Discrimination Act 1984 (On track) 2.2 Increase in duty holders taking proactive steps to eliminate and prevent relevant unlawful conduct in the workplace. (On track)
	3. The leadership and advocacy of the President and Commissioners on thematic areas or identified human rights issues, improves the enjoyment of human rights by affected groups.	3.1 Our research, reporting and advice influences and builds capacity in decision makers and stakeholders to take action to address human rights issues (On track) 3.2 Instances of programs attracting strategic partnerships that advance priority human rights issues (On track) 3.3 Instances of improved Federal and state government policy, practice and legislative change that reflect our advice. (On track)

Outcome 1 – An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, exercise of regulatory functions, contributions to law and policy reforms, research, education, partnerships, and monitoring and reporting on human rights.

Program 1.1 - Australians have access to independent human rights complaint handling and public inquiries and regulatory processes, and benefit from human rights education, promotion and monitoring, and compliance activities.

The Commission provides leadership to ensure human rights issues are on the national agenda, with the goal that human rights and fundamental freedoms are respected and protected in Australian law, policy and practice. We provide impartial information and dispute resolution services to prevent and resolve disputes about breaches of human rights and discrimination, exercise of regulatory powers, and conduct research and project work that is evidence based and contributes to improved protection and respect for human rights and fundamental freedoms.

	4. Law and policy makers, at all levels, consider and address the human rights impacts we identify through our submissions, inquiries, interventions, research, reports and United Nations engagements.	4.1 High proportion of Committee inquiry reports reflect and cite the Commission's advice (On track) 4.2 Instances of our recommendations to UN mechanisms and submissions to the courts accepted and reflected in final reports and judgements (On track)
	5. Our education activities increase human rights capability and learning. Our information resources inform and influence users and audiences.	5.1 80% satisfaction rate of our education courses (on-track). Number of organisations working with the Commission to develop human rights training. (On track) 5.2 An average engagement rate of 2% or higher across all social media posts. (On track)
	6. Our activities increase the capacity of individuals, communities, organisations and governments to understand and address human rights.	6.1 Instances of participants and stakeholders in our consultations and research activities reporting beneficial and empowering experiences and increased understanding of the impact of their systems and operations on human rights. Instances of systems and sustained action as a result of our activities (On track)
Year	Performance measures	Planned Performance Results (a)
Budget Year 2025-26	1. We deliver a fair and effective investigation and conciliation of complaints service.	1.1 85% of complaints are finalised in under 12 months. 40% of complaints are resolved by conciliation. 85% of parties to complaints are satisfied with the service they receive. 1.2 Instances where investigation and conciliation of disputes are resolved include systemic outcomes 1.3 Instances where participation in the investigation and conciliation process results in increased understanding of rights and responsibilities in the law.

Outcome 1 – An Australian society in which human rights are respected, protected and promoted through independent investigation and resolution of complaints, exercise of regulatory functions, contributions to law and policy reforms, research, education, partnerships, and monitoring and reporting on human rights.

Program 1.1 - Australians have access to independent human rights complaint handling and public inquiries and regulatory processes, and benefit from human rights education, promotion and monitoring, and compliance activities.

The Commission provides leadership to ensure human rights issues are on the national agenda, with the goal that human rights and fundamental freedoms are respected and protected in Australian law, policy and practice. We provide impartial information and dispute resolution services to prevent and resolve disputes about breaches of human rights and discrimination, exercise of regulatory powers, and conduct research and project work that is evidence based and contributes to improved protection and respect for human rights and fundamental freedoms.

	2. We support meaningful cultural change towards safer, respectful and more equitable workplaces in Australia.	2.1 Increase in duty holders' understanding of the positive duty obligation; 2.2 Increase in duty holders taking proactive steps to eliminate and prevent relevant unlawful conduct in the workplace.
	3. Law and policy makers at all levels consider and address the human rights impacts we identify through our submissions, inquiries, interventions, research, reports and United Nations engagement	3.1 High proportion of Committee inquiry reports reflect and cite the Commission's advice. 3.2 Instances of our recommendations to UN mechanisms and submissions to the courts accepted and reflected in final reports and judgements.
	4. Our education activities increase human rights capability and learning. Our information resources inform and influence users and audiences.	4.1 80% of learners report having benefited from Commission training. 4.2 engagement rate of 2% or higher across all social media posts.
	5. Our activities increase the capacity of individuals, communities, organisations and governments to understand and address human rights.	5.1 Instances of participants and stakeholders in our consultations and research activities reporting increased understanding of human rights and taking action as a result of our activities.
	Forward Estimates 2026–29	As per 2025-26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

(a) Performance measure 4.1 has replaced 'satisfied' with 'benefited' to more accurately reflect the survey questions and data set used to address this. Some expected performance results have been streamlined.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The Commission is budgeting for a technical operating loss 2025-26. Of the 2024-25 surplus, \$0.45m is budgeted to be used in 2025-26.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	30,170	29,626	24,358	22,757	24,143
Suppliers	14,563	8,491	9,914	7,610	6,536
Depreciation and amortisation	2,482	2,471	2,471	2,471	2,471
Finance costs	615	573	525	474	417
Total expenses	47,830	41,161	37,268	33,312	33,567
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	15,346	11,193	7,129	3,161	3,209
Interest	1,627	1,000	1,000	1,000	1,000
Total own-source revenue	16,973	12,193	8,129	4,161	4,209
Total own-source income	16,973	12,193	8,129	4,161	4,209
Net (cost of)/contribution by services	(30,857)	(28,968)	(29,139)	(29,151)	(29,358)
Revenue from Government	32,129	27,978	28,745	28,912	29,284
Surplus/(deficit) attributable to the Australian Government	1,272	(990)	(394)	(239)	(74)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	-	-	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	1,272	(990)	(394)	(239)	(74)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	1,272	(990)	(394)	(239)	(74)
plus: depreciation/amortisation expenses for ROU assets (a)	1,943	1,943	1,943	1,943	1,943
less: lease principal repayments (a)	1,264	1,403	1,549	1,704	1,869
Net Cash Operating Surplus/ (Deficit)	1,951	(450)	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	28,541	24,691	23,823	21,614	22,143
Trade and other receivables	798	798	798	798	798
Total financial assets	29,339	25,489	24,621	22,412	22,941
Non-financial assets					
Land and buildings	19,565	17,346	15,127	12,908	10,689
Property, plant and equipment	639	387	845	593	341
Intangibles	5	5	5	5	5
Other non-financial assets	332	332	332	332	332
Total non-financial assets	20,541	18,070	16,309	13,838	11,367
Total assets	49,880	43,559	40,930	36,250	34,308
LIABILITIES					
Payables					
Suppliers	1,360	1,360	1,360	1,360	1,360
Other payables	8,448	4,520	3,834	1,097	1,098
Total payables	9,808	5,880	5,194	2,457	2,458
Interest bearing liabilities					
Leases	18,806	17,403	15,854	14,150	12,281
Total interest bearing liabilities	18,806	17,403	15,854	14,150	12,281
Provisions					
Employee provisions	4,417	4,417	4,417	4,417	4,417
Other provisions	700	700	700	700	700
Total provisions	5,117	5,117	5,117	5,117	5,117
Total liabilities	33,731	28,400	26,165	21,724	19,856
Net assets	16,149	15,159	14,765	14,526	14,452
EQUITY*					
Parent entity interest					
Contributed equity	18,561	18,561	18,561	18,561	18,561
Reserves	2,599	2,599	2,599	2,599	2,599
Retained surplus (accumulated deficit)	(5,011)	(6,001)	(6,395)	(6,634)	(6,708)
Total parent entity interest	16,149	15,159	14,765	14,526	14,452
Total equity	16,149	15,159	14,765	14,526	14,452

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(5,011)	2,599	18,561	16,149
Adjusted opening balance	(5,011)	2,599	18,561	16,149
Comprehensive income				
Surplus/(deficit) for the period	(990)	-	-	(990)
Total comprehensive income	(990)	-	-	(990)
Estimated closing balance as at 30 June 2026	(6,001)	2,599	18,561	15,159
Closing balance attributable to the Australian Government	(6,001)	2,599	18,561	15,159

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Receipts from Government	32,129	27,978	28,745	28,912	29,284
Sale of goods and rendering of services	13,217	7,265	6,443	424	3,210
Interest	1,627	1,000	1,000	1,000	1,000
Net GST received	1,456	849	991	761	672
Total cash received	48,429	37,092	37,179	31,097	34,166
Cash used					
Employees	30,170	29,626	24,358	22,757	24,143
Suppliers	14,563	8,491	9,914	7,610	6,536
Net GST paid	1,456	849	991	761	672
Interest payments on lease liability	615	573	525	474	417
Total cash used	46,804	39,539	35,788	31,602	31,768
Net cash from/(used by) operating activities	1,625	(2,447)	1,391	(505)	2,398
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	369	-	710	-	-
Total cash used	369	-	710	-	-
Net cash from/(used by) investing activities	(369)	-	(710)	-	-
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	1,264	1,403	1,549	1,704	1,869
Total cash used	1,264	1,403	1,549	1,704	1,869
Net cash from/(used by) financing activities	(1,264)	(1,403)	(1,549)	(1,704)	(1,869)
Net increase/(decrease) in cash held	(8)	(3,850)	(868)	(2,209)	529
Cash and cash equivalents at the beginning of the reporting period	28,549	28,541	24,691	23,823	21,614
Cash and cash equivalents at the end of the reporting period	28,541	24,691	23,823	21,614	22,143

Prepared on Australian Accounting Standards basis.

Table 3.5: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	1,639	1,076	910	3,625
Gross book value - ROU assets	20,644	-	-	20,644
Accumulated depreciation/ amortisation and impairment	(289)	(437)	(905)	(1,631)
Accumulated depreciation/amortisation and impairment - ROU assets	(2,429)	-	-	(2,429)
Opening net book balance	19,565	639	5	20,209
Other movements				
Depreciation/amortisation expense	(276)	(252)	-	(528)
Depreciation/amortisation on ROU assets	(1,943)	-	-	(1,943)
Total other movements	(2,219)	(252)	-	(2,471)
As at 30 June 2026				
Gross book value	1,639	1,076	910	3,625
Gross book value - ROU assets	20,644	-	-	20,644
Accumulated depreciation/ amortisation and impairment	(565)	(689)	(905)	(2,159)
Accumulated depreciation/amortisation and impairment - ROU assets	(4,372)	-	-	(4,372)
Closing net book balance	17,346	387	5	17,738

Prepared on Australian Accounting Standards basis.

Australian Institute of Criminology

**Entity resources and planned
performance**

Australian Institute of Criminology

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Institute of Criminology (AIC) undertakes and communicates evidence-based crime and justice research to inform policy and practice through:

- monitoring trends in crime and the criminal justice system
- building knowledge of offending and victimisation
- identifying emerging or changed criminal activity
- building an evidence base for an effective criminal justice system and crime prevention.

The AIC's research program includes specialised national monitoring programs on key areas of crime and justice, providing vital information that assists policy makers and practitioners to manage, evaluate and respond effectively and efficiently to crime and justice problems. These unique datasets are used to monitor trends in offending, the changing profile of offenders and victims, and the circumstances of the crimes. The national monitoring programs and regular reports produced by the AIC include:

- homicide
- deaths in custody
- sexual offending
- fraud against the Commonwealth
- cybercrime.

The AIC also undertakes a range of research projects each year that investigate other areas of concern to policy makers and practitioners. The current research priorities are:

- Indigenous over-representation in the criminal justice system
- transnational, serious and organised crime
- cybercrime
- violent extremism
- domestic, family and sexual violence

- online sexual exploitation of children
- human trafficking and modern slavery.

The AIC works cooperatively with, and also undertakes research for, other Commonwealth, state and territory agencies. State and territory agencies provide substantial in-kind support to the research undertaken by the AIC. The AIC provides access to information for the AIC's broad range of stakeholders. Through its publication program, the AIC's website, social media, library and information services, and annual program of events, the AIC disseminates research findings and information about the nature and extent of crime, emerging trends, and effective responses to promote justice and reduce crime.

The Criminology Research Grants program is managed by the AIC, with funding contributed by the Commonwealth and state and territory governments. The Director of the AIC approves a series of research grants each year, considering the recommendations of the Criminology Research Advisory Council. The program funds research that has relevance for jurisdictional public policy in the areas of law, police, judiciary, corrections, mental health, social welfare and related fields.

The Australian Crime and Violence Prevention Awards are also managed by the AIC. The awards are designed to reward good practice in the prevention or reduction of violence and other types of crime in Australia. They also encourage public initiatives at the grassroots level, and assist governments to identify and develop practical projects that will reduce violence and other types of crime in the community.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to AIC for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: AIC resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	24	24
Departmental appropriation (b)	5,484	5,533
Departmental capital budget (c)	23	23
Total departmental annual appropriations	5,531	5,580
Special accounts (d)		
Opening balance	4,676	3,184
Non-appropriation receipts	717	1,214
Total special accounts	5,393	4,398
Total departmental resourcing	10,924	9,978
Total resourcing for AIC	10,924	9,978
	2024-25	2025-26
Average staffing level (number)	22	38

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes departmental capital budget (DCB).

(c) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(d) For further information on special accounts, please refer to October Budget Paper No. 4 - Agency Resourcing. Please also see Table 2.1 for further information on outcome and program expenses broken down by various funding sources, e.g. annual appropriations and special accounts.

1.3 Budget measures

Budget measures relating to the AIC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: AIC 2025–26 Budget measures

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)	1.1					
Departmental payment		-	108	-	-	-
Total		-	108	-	-	-
National Strategy to Prevent and Respond to Child Sexual Abuse – continuation (b)	1.1					
Departmental payment		-	332	-	-	-
Total		-	332	-	-	-
Savings from External Labour – further extension (c)	1.1					
Departmental payment		-	-	-	-	(90)
Total		-	-	-	-	(90)
Total payment measures						
Departmental		-	440	-	-	(90)
Total		-	440	-	-	(90)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The lead entity for measure *Attorney-General's Portfolio – additional resourcing* is the Attorney-General's Department. The full measure description and package details appear in Budget Paper No. 2 under the Attorney-General's Portfolio.
- (b) The lead entity for measure *National Strategy to Prevent and Respond to Child Sexual Abuse – continuation* is the Attorney-General's Department. The full measure description and package details appear in Budget Paper No. 2 under the Attorney-General's Portfolio.
- (c) The full measure description and package details for Savings from *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for AIC entity can be found at:

<https://www.aic.gov.au/about-us/corporate-documents>

The most recent annual performance statement can be found at:

<https://www.aic.gov.au/publications/annualreport/annualreport-27>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.

Linked programs

Australian Criminal Intelligence Commission

- Program 1.1 – Australian Criminal Intelligence Commission

Contribution to Outcome 1 made by linked programs

The ACIC CEO is also Director of the Australian Institute of Criminology (AIC). While the AIC operates independently, it is located with the ACIC to ensure criminological research and evidence remains central to law enforcement’s collective response to crime. The AIC’s corporate services are provided by the ACIC.

Budgeted expenses for Outcome 1

This table shows how much the AIC intends to spend (on an accrual basis) on achieving the outcome, broken down by program and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Australian Institute of Criminology					
Departmental expenses					
Departmental appropriation	5,484	5,533	5,176	5,238	5,308
Special accounts					
Criminology Research Special Account	2,209	1,326	655	648	593
Expenses not requiring appropriation in the Budget year (a)	76	76	72	77	75
Departmental total	7,769	6,935	5,903	5,963	5,976
Total expenses for Outcome 1	7,769	6,935	5,903	5,963	5,976

	2024-25	2025-26
Average staffing level (number)	22	38

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, resources received free of charge and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Informed crime and justice policy and practice in Australia by undertaking, funding and disseminating policy-relevant research of national significance.		
Program 1.1- Australian Institute of Criminology The objective of program 1.1 is to inform policy and practice that seeks to reduce crime and promote justice by undertaking, funding and disseminating research and related information. This also includes the support of research that is relevant to current and future public policy issues and the funding of quality criminological research through an annual Criminology Research Grants program		
Key Activities	Key activities reported in the current corporate plan that relate to this program.	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	Trends and Issues (T&I) papers and Research Reports are peer reviewed to ensure the quality of the AIC's research outputs.	Target: 100% Progress: On track
	Reports produced for each of the monitoring programs are issued according to schedule annually or biennially.	Target: On schedule Progress: On track
	Peer-reviewed T&I and Research Report papers to be published each year.	Target: 29 Progress: On track
	Other publications—including statistical reports, statistical bulletins, briefs, journal articles, consultancy reports—to be published each year.	Target: 17 Progress: On track
	Evidence that AIC research has contributed to Australian government policy making.	Target: Qualitative case studies Progress: On track
	Roundtables, workshops, seminars and other forums to be held annually.	Target: At least 10 Progress: On track
	Satisfaction with events attended by more than 100 people.	Target: 90% Progress: On track
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Research and statistical publications released on AIC websites.	At least 35 reports
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The 2025-26 and forward years budgeted operating result, excluding unfunded depreciation, is a break-even position.

The AIC's appropriation income in 2025-26 has increased from 2024-25 to \$5.5 million.

The AIC's own-source revenue in 2025-26 is budgeted to decrease from the previous year by \$0.9 million to \$1.3 million.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	4,259	4,384	4,035	4,035	4,035
Suppliers	3,474	2,515	1,836	1,891	1,906
Depreciation and amortisation (a)	36	36	32	37	35
Total expenses	7,769	6,935	5,903	5,963	5,976
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,159	1,276	605	598	543
Royalties	50	50	50	50	50
Other	40	40	40	40	40
Total own-source revenue	2,249	1,366	695	688	633
Total own-source income	2,249	1,366	695	688	633
Net (cost of)/contribution by services	(5,520)	(5,569)	(5,208)	(5,275)	(5,343)
Revenue from Government	5,484	5,533	5,176	5,238	5,308
Surplus/(deficit) attributable to the Australian Government	(36)	(36)	(32)	(37)	(35)
Total comprehensive income/(loss)	(36)	(36)	(32)	(37)	(35)
Total comprehensive income/(loss) attributable to the Australian Government	(36)	(36)	(32)	(37)	(35)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(36)	(36)	(32)	(37)	(35)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	36	36	32	37	35
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	3,184	3,072	3,009	2,952	2,896
Trade and other receivables	303	303	303	303	303
Total financial assets	3,487	3,375	3,312	3,255	3,199
Non-financial assets					
Property, plant and equipment	607	601	594	582	572
Intangibles	8	1	-	-	-
Other non-financial assets	44	44	44	44	44
Total non-financial assets	659	646	638	626	616
Total assets	4,146	4,021	3,950	3,881	3,815
LIABILITIES					
Payables					
Suppliers	266	266	266	266	266
Other payables	643	531	468	411	355
Total payables	909	797	734	677	621
Total liabilities	909	797	734	677	621
Net assets	3,237	3,224	3,216	3,204	3,194
EQUITY*					
Parent entity interest					
Contributed equity	1,359	1,382	1,406	1,431	1,456
Reserves	713	713	713	713	713
Retained surplus (accumulated deficit)	1,165	1,129	1,097	1,060	1,025
Total parent entity interest	3,237	3,224	3,216	3,204	3,194
Total equity	3,237	3,224	3,216	3,204	3,194

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	1,165	713	1,359	3,237
Adjusted opening balance	1,165	713	1,359	3,237
Comprehensive income				
Surplus/(deficit) for the period	(36)	-	-	(36)
Total comprehensive income	(36)	-	-	(36)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	23	23
Sub-total transactions with owners	-	-	23	23
Estimated closing balance as at 30 June 2026	1,129	713	1,382	3,224
Closing balance attributable to the Australian Government	1,129	713	1,382	3,224

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	5,508	5,533	5,176	5,238	5,308
Sale of goods and rendering of services	667	1,164	542	541	487
Net GST received	193	193	193	193	193
Other	50	50	50	50	50
Total cash received	6,418	6,940	5,961	6,022	6,038
Cash used					
Employees	4,259	4,384	4,035	4,035	4,035
Suppliers	3,434	2,475	1,796	1,851	1,866
Net GST paid	193	193	193	193	193
Total cash used	7,886	7,052	6,024	6,079	6,094
Net cash from/(used by) operating activities	(1,468)	(112)	(63)	(57)	(56)
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	47	23	24	25	25
Total cash used	47	23	24	25	25
Net cash from/(used by) investing activities	(47)	(23)	(24)	(25)	(25)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	23	23	24	25	25
Total cash received	23	23	24	25	25
Net cash from/(used by) financing activities	23	23	24	25	25
Net increase/(decrease) in cash held	(1,492)	(112)	(63)	(57)	(56)
Cash and cash equivalents at the beginning of the reporting period	4,676	3,184	3,072	3,009	2,952
Cash and cash equivalents at the end of the reporting period	3,184	3,072	3,009	2,952	2,896

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	23	23	24	25	25
Total new capital appropriations	23	23	24	25	25
<i>Provided for:</i>					
Purchase of non-financial assets	23	23	24	25	25
Total items	23	23	24	25	25
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	47	23	24	25	25
TOTAL	47	23	24	25	25
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	47	23	24	25	25
Total cash used to acquire assets	47	23	24	25	25

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025			
Gross book value	634	46	680
Accumulated depreciation/ amortisation and impairment	(27)	(38)	(65)
Opening net book balance	607	8	615
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services (a)	23	-	23
Total additions	23	-	23
Other movements			
Depreciation/amortisation expense	(29)	(7)	(36)
Total other movements	(29)	(7)	(36)
As at 30 June 2026			
Gross book value	657	46	703
Accumulated depreciation/amortisation and impairment	(56)	(45)	(101)
Closing net book balance	601	1	602

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026, Supply Bill (No.1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Australian Law Reform Commission

**Entity resources and planned
performance**

Australian Law Reform Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Law Reform Commission (ALRC), established in 1975, undertakes research on topics referred to it by the Attorney-General, and provides recommendations to reform the law.

The ALRC's outcome is: 'Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education.' The ALRC has one program to achieve its outcome: 'Conducting inquiries into aspects of Australian law and related processes for the purpose of law reform.'

Through the improvement of Australia's law and justice framework, the ALRC contributes to the Attorney-General Department's Outcome 1 – a just and secure society through the maintenance and improvement of Australia's law and justice frameworks.

The ALRC is solely reliant on the government for its referrals. As a result, the extent to which the ALRC can deliver on its objective is influenced from year to year by the government's law reform agenda, the number of inquiries referred to the ALRC, the subject matter and scope of any particular inquiry, the prescribed timeframe and the resources made available to the ALRC to undertake the work.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Australian Law Reform Commission resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available		
Departmental appropriation (b)	2,983	3,080
s74 External Revenue (c)	1	1
Departmental capital budget (d)	15	15
Total departmental annual appropriations	2,999	3,096
Total departmental special appropriations (e)		
Special accounts (f)		
Opening balance	3,437	2,026
Appropriation receipts (g)	2,998	3,095
Non-appropriation receipts	1,000	2,000
Total special accounts	7,435	7,121
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>	<i>5,409</i>	<i>5,095</i>
Total departmental resourcing	5,025	5,122
Total resourcing for ALRC	5,025	5,122
	2024-25	2025-26
Average staffing level (number)	25	26

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(e) Excludes trust moneys held in Services for Other Entities and Trust Moneys and other special accounts. See Table 2.1 for further information on outcome and program expenses broken down by various funding sources, such as annual appropriations, special appropriations and special accounts.

(f) Amounts credited to the special account from ALRC's annual appropriations.

(g) Amounts credited to the special account from another entity's annual and special appropriations.

1.3 Budget measures

Budget measures relating to the AIC are detailed in Budget Paper No. 2 and are summarised below.

	Program	2023-24 \$'000	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000
Payment measures						
Savings from External Labour – further extension (a)	1.1					
Departmental payment		-	-	-	-	(35)
Total		-	-	-	-	(35)
Total payment measures						
Departmental		-	-	-	-	(35)
Total		-	-	-	-	(35)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

(a) The full measure description and package details for Savings from *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the ALRC can be found at:
<https://www.alrc.gov.au/about/corporate-information/>

The most recent annual performance statement can be found at:
<https://www.alrc.gov.au/about/annual-reports/>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education.

This table shows how much ALRC intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Conducting inquiries into aspects of Australian Law and related processes for the purpose of law reform					
Departmental expenses					
Special accounts					
Law Reform Special Account - Public Governance, Performance and Accountability Act 2013 s80 (Australian Law Reform Commission Act 1996 s45)	5,445	5,131	2,889	2,981	2,890
Expenses not requiring appropriation in the Budget year (a)	57	57	57	57	57
Departmental total	5,502	5,188	2,946	3,038	2,947
Total expenses for program 1.1	5,502	5,188	2,946	3,038	2,947
	2024-25	2025-26			
Average staffing level (number)	25	26			

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Informed government decisions about the development, reform and harmonisation of Australian laws and related processes through research, analysis, reports and community consultation and education		
Program 1.1- Conducting inquiries into aspects of Australian law related processes for the purpose of law reform		
This program contributes to Outcome 1 through conducting inquiries into aspects of Australian law and related processes for the purpose of law reform.		
Key Activities	The ALRC will: <ul style="list-style-type: none"> conduct law reform inquiries as referred by the Attorney-General; produce a final report containing recommendations for law reform for each inquiry; and encourage public debate and discussion on the work of the ALRC and law reform generally. The target group for the ALRC's program is the Australian Parliament and the Australian community	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	Number of reports Timeliness of reports Citations or references Submissions received per inquiry Consultations held per inquiry Presentations, articles and speaking engagements E-news subscribers Visitors to website Public attendance at ALRC seminars	4 100% 100 50 25 25 1350 500,000 250
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Number of reports Timeliness of reports Citations or references Submissions received per inquiry Consultations held per inquiry Presentations, articles and speaking engagements E-news subscribers Visitors to website Public attendance at ALRC seminars	4 100% 100 50 25 25 1350 500,000 250
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The ALRC is budgeting for a technical operating loss in 2024-25 and a break-even result over the forward estimates.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	4,255	4,079	2,342	2,342	2,342
Suppliers	1,001	863	358	450	359
Depreciation and amortisation (a)	175	175	175	175	175
Finance costs	14	14	14	14	14
Total expenses	5,445	5,131	2,889	2,981	2,890
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	1,001	2,001	1	1	1
Total own-source revenue	1,001	2,001	1	1	1
Gains					
Other	41	41	41	41	41
Total gains	41	41	41	41	41
Total own-source income	1,042	2,042	42	42	42
Net (cost of)/contribution by services	(4,403)	(3,089)	(2,847)	(2,939)	(2,848)
Revenue from Government	2,983	3,080	2,849	2,851	2,817
Surplus/(deficit) attributable to the Australian Government	(1,420)	(9)	2	(88)	(31)
Total comprehensive income/(loss)	(1,420)	(9)	2	(88)	(31)
Total comprehensive income/(loss) attributable to the Australian Government	(1,420)	(9)	2	(88)	(31)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,420)	(9)	2	(88)	(31)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	16	16	16	16	16
plus: depreciation/amortisation expenses for ROU assets (b)	159	159	159	159	159
less: lease principal repayments (b)	166	166	177	87	144
Net Cash Operating Surplus/ (Deficit)	(1,411)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No.1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,026	2,026	2,026	2,026	2,026
Trade and other receivables	69	69	69	69	69
Total financial assets	2,095	2,095	2,095	2,095	2,095
Non-financial assets					
Land and buildings	704	545	386	227	68
Property, plant and equipment	76	75	74	73	72
Intangibles	1	1	1	1	1
Total non-financial assets	781	621	461	301	141
Assets held for sale					
Total assets	2,876	2,716	2,556	2,396	2,236
LIABILITIES					
Payables					
Suppliers	237	237	237	237	237
Other payables	3	3	3	3	3
Total payables	240	240	240	240	240
Interest bearing liabilities					
Leases	729	563	386	299	155
Total interest bearing liabilities	729	563	386	299	155
Provisions					
Employee provisions	721	721	721	721	721
Other provisions	40	40	40	40	40
Total provisions	761	761	761	761	761
Total liabilities	1,730	1,564	1,387	1,300	1,156
Net assets	1,146	1,152	1,169	1,096	1,080
EQUITY*					
Parent entity interest					
Contributed equity	394	409	424	439	454
Reserves	151	151	151	151	151
Retained surplus (accumulated deficit)	601	592	594	506	475
Total parent entity interest	1,146	1,152	1,169	1,096	1,080
Total equity	1,146	1,152	1,169	1,096	1,080

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	601	151	394	1,146
Adjusted opening balance	601	151	394	1,146
Comprehensive income				
Surplus/(deficit) for the period	(9)	-	-	(9)
Total comprehensive income	(9)	-	-	(9)
Departmental Capital Budget (DCB)	-	-	15	15
Sub-total transactions with owners	-	-	15	15
Estimated closing balance as at 30 June 2026	592	151	409	1,152
Closing balance attributable to the Australian Government	592	151	409	1,152

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	2,983	3,080	2,849	2,851	2,817
Sale of goods and rendering of services	1,001	2,001	1	1	1
Total cash received	3,984	5,081	2,850	2,852	2,818
Cash used					
Employees	4,255	4,079	2,342	2,342	2,342
Suppliers	960	822	317	409	318
Interest payments on lease liability	14	14	14	14	14
Total cash used	5,229	4,915	2,673	2,765	2,674
Net cash from/(used by) operating activities	(1,245)	166	177	87	144
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15	15	15	15	15
Total cash used	15	15	15	15	15
Net cash from/(used by) investing activities	(15)	(15)	(15)	(15)	(15)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	15	15	15	15	15
Total cash received	15	15	15	15	15
Cash used					
Principal payments on lease liability	166	166	177	87	144
Total cash used	166	166	177	87	144
Net cash from/(used by) financing activities	(151)	(151)	(162)	(72)	(129)
Net increase/(decrease) in cash held	(1,411)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	3,437	2,026	2,026	2,026	2,026
Cash and cash equivalents at the end of the reporting period	2,026	2,026	2,026	2,026	2,026

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2023-24 Estimated actual \$'000	2024-25 Budget \$'000	2025-26 Forward estimate \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	15	15	15	15	15
Total new capital appropriations	15	15	15	15	15
<i>Provided for:</i>					
Purchase of non-financial assets	15	15	15	15	15
Total items	15	15	15	15	15
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	15	15	15	15	15
TOTAL	15	15	15	15	15
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	15	15	15	15	15
Total cash used to acquire assets	15	15	15	15	15

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	-	122	22	144
Gross book value - ROU assets	1,654	-	-	1,654
Accumulated depreciation/ amortisation and impairment	-	(46)	(21)	(67)
Accumulated depreciation/amortisation and impairment - ROU assets	(950)	-	-	(950)
Opening net book balance	704	76	1	781
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	-	15	-	15
Total additions	-	15	-	15
Other movements				
Depreciation/amortisation expense	-	(16)	-	(16)
Depreciation/amortisation on ROU assets	(159)	-	-	(159)
Total other movements	(159)	(16)	-	(175)
As at 30 June 2026				
Gross book value	-	137	22	159
Gross book value - ROU assets	1,654	-	-	1,654
Accumulated depreciation/ amortisation and impairment	-	(62)	(21)	(83)
Accumulated depreciation/amortisation and impairment - ROU assets	(1,109)	-	-	(1,109)
Closing net book balance	545	75	1	621

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Australian Security Intelligence Organisation

**Entity resources and planned
performance**

Australian Security Intelligence Organisation

Section 1: Entity overview and resources

1.1 Strategic direction statement

Australia has entered a period of strategic surprise and security fragility. The prevailing security environment is complex, challenging and changing. Over the medium term we anticipate the security environment will be more dynamic, more diverse and more degraded. We are facing multifaceted, merging, intersecting, concurrent and cascading threats. While the security outlook is difficult, we have confidence in our ability to respond. Our powers are significant, our capabilities exceptional and our resolve resolute.

The Australian Security Intelligence Organisation (ASIO) protects Australia and Australians from threats to their security. ASIO will advance this purpose during 2025-26 through the following key priorities:

- Counter-intelligence
- Counter-terrorism
- Top Secret-Privileged Access Vetting

The levels of espionage and foreign interference facing Australia are not diminishing. Multiple nations – including some considered friendly – seek to covertly understand and shape Australia’s politics and decision-making, our alliances and partnerships, our defence capabilities, and our economic and policy priorities. Multiple nations – including some considered friendly – continue their efforts to recruit government officials, interfere in our political processes, and monitor, harass and intimidate members of diaspora communities. ASIO continues to prosecute a more aggressive counter-espionage and foreign interference posture. We are increasing our investigations, expanding our capabilities, sharpening our responses and hardening Australia’s security environment.

The national terrorism threat level is PROBABLE – ASIO assesses there is a greater than fifty per cent chance of a domestic terrorist attack or attack planning in the next twelve months.

Here and overseas, we are seeing spikes in political polarisation and intolerance, uncivil debate and unpeaceful protest. Anti-authority beliefs are growing; trust in institutions is eroding; provocative and inflammatory behaviours are being normalised.

These dynamics raise the temperature of the security environment and create a climate more permissive of violence, making acts of terrorism more likely. Politically Motivated Violence (PMV) is now one of ASIO’s principal security concerns, along with espionage and foreign interference.

PMV encompasses terrorism but is broader than that. It covers any violent act or violent threat intended or likely to achieve a political objective. This includes violent protest, riot or an attack on a politician or our democratic institutions.

The internet continues to be the single most potent incubator and driver of extremism, connecting Australians to violent ideologies, fuelling extremist narratives and allowing misinformation, conspiracies and grievances to spread with speed and at scale. Younger Australians are particularly susceptible to these influences, aided by algorithmic content generation, recommender algorithms pushing content and other features such as continuous scrolling, designed to keep people on platforms for longer. The spread of encryption continues to pose a challenge to ASIO's activities, with malicious actors routinely using commercially available secure messaging apps and virtual private networks to avoid detection and hide their activities.

ASIO continues to harden the security environment against espionage and foreign interference by advancing the Top Secret-Privileged Access (TS-PA) vetting capability to deliver a consistent approach to issuing Australia's highest-level security clearance. This enables ASIO's capabilities and holdings to be leveraged to provide increased assurance that people with access to the Australian Government's most sensitive information remain eligible and suitable to hold a position of trust.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to ASIO for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: ASIO resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	172,444	174,458
Departmental appropriation (c)	598,587	616,030
s74 External Revenue (d)	21,240	21,237
Departmental capital budget (e)	63,456	60,655
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	12,064	12,064
Equity injection	87,153	96,190
Total departmental annual appropriations	954,944	980,634
Total departmental resourcing	954,944	980,634

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025–26 and Supply Bill (No. 1) 2025–26.

(b) Estimated adjusted balance carried forward from previous year's annual appropriation.

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act). Includes resources received free of charge.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2025–26 and Supply Bill (No. 2) 2025–26.

1.3 Budget measures

ASIO has no budget measures since the 2024-25 Portfolio Additional Estimates Statement.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in the PB Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in annual reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for ASIO can be found at:

<https://www.asio.gov.au/resources/corporate-plan>

The most recent annual performance statement can be found at:

<https://www.asio.gov.au/resources/asio-annual-report-2023-24>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.

To deliver its security intelligence program, ASIO works with law enforcement, border and national security agencies in the Commonwealth and states and territories. This collaboration contributes to ASIO's outcome through providing intelligence policy settings, agency capabilities, and information flows. ASIO's security intelligence program contributes to the outcomes of other agencies through security advice, intelligence and services.

Budgeted expenses for Outcome 1

This table shows how much ASIO intends to spend (on an accrual basis) on achieving the outcome, broken down by program and departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: Security Intelligence					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Security Intelligence					
Departmental expenses					
Departmental appropriations	598,587	616,030	624,748	570,646	581,351
s74 External Revenue (a)	21,240	21,237	26,143	21,153	21,649
Expenses not requiring appropriation in the Budget year (b)	128,522	122,237	125,216	127,981	130,778
Departmental total	748,349	759,504	776,107	719,780	733,778
Total expenses for program 1.1	748,349	759,504	776,107	719,780	733,778

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make-good expenses and audit fees.

Table 2.1.2: Performance measures for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.		
Program 1.1: Security Intelligence		
ASIO operates a single program – Security Intelligence – focused on delivering Outcome 1.		
Key Activities (a)	Counter-intelligence <ul style="list-style-type: none"> Protecting Australia from espionage, foreign interference and sabotage Counter-terrorism <ul style="list-style-type: none"> Protecting Australians from religiously motivated and ideologically motivated violent extremism Top Secret-Privileged Access Vetting <ul style="list-style-type: none"> Delivering high assurance and transferable security clearances to Australia's highest-cleared workforce 	
Year	Performance measures	Expected performance results
Current Year 2024-25	<p>ASIO's key stakeholders confirm our advice had impact on their decision-making in informing operational activities, managing security risks and disrupting activities that threatened Australia's security.</p> <p>Case studies demonstrate ASIO's operational success in understanding threats, hardening the environment and disrupting threats.</p> <p>High assurance and transferable security clearances are issued to Australia's highest-cleared workforce in line with the reforms coming into effect.</p>	<p>ASIO's intelligence and advice had impact on stakeholders' decision-making, in informing operational activities across counter-terrorism, counter-espionage and foreign interference, and border security.</p> <p>ASIO intelligence and advice assisted the Australian Government, government agencies and industry to manage security risks posing threats to Australia and Australians.</p> <p>ASIO's intelligence and advice helped raise awareness of emerging security risks and threats, hardened the environment, and enabled disruption operations against threats to Australian interests.</p> <p>ASIO met the agreed demand of security clearances in accordance with the agreed vetting standard to enable the government to better manage and combat threats to its information, people and assets.</p> <p>The performance results for each of the measures above are expected to be a minimum of 'Substantially Achieved', or 'Achieved'.</p>

Outcome 1 – To protect Australia, its people and its interests from threats to security through intelligence collection, assessment and advice to Government.		
Program 1.1: Security Intelligence		
ASIO operates a single program – Security Intelligence – focused on delivering Outcome 1.		
Year	Performance measures	Planned performance results
Budget Year 2025-26	<p>ASIO's key stakeholders confirm our advice had impact on their decision-making in informing operational activities, managing security risks and disrupting activities that threatened Australia's security.</p> <p>Case studies demonstrate ASIO's operational success in understanding threats, hardening the environment and disrupting threats.</p> <p>High assurance and transferable security clearances are issued to Australia's highest-cleared workforce.</p>	<p>ASIO's intelligence and advice had impact on stakeholders' decision-making in informing operational activities across counter-terrorism, counter-intelligence and border security.</p> <p>ASIO intelligence and advice assisted the Australian Government, government agencies and industry to manage security risks posing threats to Australia and Australians.</p> <p>ASIO's intelligence and advice helped raise awareness of emerging security risks and threats, hardened the environment, and enabled disruption operations against threats to Australian interests.</p> <p>ASIO met the agreed demand of security clearances in accordance with the agreed vetting standard to enable the government to better manage and combat threats to its information, people and assets.</p>
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

(a) Refers to updated key activities that will be reflected in the 2025–26 corporate plan.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements, which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

In 2025-26 ASIO is budgeting to receive departmental appropriation of \$616.0 million, an increase of \$17.4 million from 2024-25. This includes movements for measures announced and parameter adjustments embedded within appropriation income across years.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Total expenses	748,349	759,504	776,107	719,780	733,778
LESS:					
OWN-SOURCE INCOME					
Own-source revenue	21,240	21,237	26,143	21,153	21,649
Total own-source revenue	21,240	21,237	26,143	21,153	21,649
Gains					
Total gains	-	-	-	-	-
Total own-source income	21,240	21,237	26,143	21,153	21,649
Net (cost of)/contribution by services	(727,109)	(738,267)	(749,964)	(698,627)	(712,129)
Revenue from Government	598,587	616,030	624,748	570,646	581,351
Surplus/(deficit) attributable to the Australian Government	(128,522)	(122,237)	(125,216)	(127,981)	(130,778)
OTHER COMPREHENSIVE INCOME					
Total other comprehensive income	-	-	-	-	-
Total comprehensive income/(loss)	(128,522)	(122,237)	(125,216)	(127,981)	(130,778)
Total comprehensive income/(loss) attributable to the Australian Government	(128,522)	(122,237)	(125,216)	(127,981)	(130,778)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(128,522)	(122,237)	(125,216)	(127,981)	(130,778)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	nfp	nfp	nfp	nfp	nfp
plus: depreciation/amortisation expenses for ROU assets (b)	nfp	nfp	nfp	nfp	nfp
less: lease principal repayments (b)	nfp	nfp	nfp	nfp	nfp
Net Cash Operating Surplus/ (Deficit)	nfp	nfp	nfp	nfp	nfp

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets	208,855	210,869	206,271	205,872	205,872
Non-financial assets	907,621	917,341	902,681	862,183	799,250
Total assets	1,116,476	1,128,210	1,108,952	1,068,055	1,005,122
LIABILITIES					
Payables	55,319	55,319	50,721	56,022	56,022
Interest bearing liabilities	518,340	493,452	449,048	402,321	353,149
Provisions	117,719	119,733	119,733	119,733	119,733
Total liabilities	691,378	668,504	619,502	578,076	528,904
Net assets	425,098	459,706	489,450	489,979	476,218
EQUITY*					
Parent entity interest					
Contributed equity	1,465,245	1,622,090	1,777,050	1,905,560	2,022,577
Reserves	136,070	136,070	136,070	136,070	136,070
Retained surplus (accumulated deficit)	(1,176,217)	(1,298,454)	(1,423,670)	(1,551,651)	(1,682,429)
Total parent entity interest	425,098	459,706	489,450	489,979	476,218
Total equity	425,098	459,706	489,450	489,979	476,218

Prepared on Australian Accounting Standards basis.

*Equity is the residual interest in assets after the deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Other reserves \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025					
Balance carried forward from previous period	(1,176,217)	139,269	(3,199)	1,465,245	425,098
Adjusted opening balance	(1,176,217)	139,269	(3,199)	1,465,245	425,098
Comprehensive income					
Surplus/(deficit) for the period	(122,237)	-	-	-	(122,237)
Total comprehensive income	(122,237)	-	-	-	(122,237)
Transactions with owners					
Contributions by owners					
Equity injection - Appropriation	-	-	-	96,190	96,190
Departmental Capital Budget (DCB)	-	-	-	60,655	60,655
Sub-total transactions with owners	-	-	-	156,845	156,845
Estimated closing balance as at 30 June 2026	(1,298,454)	139,269	(3,199)	1,622,090	459,706
Closing balance attributable to the Australian Government	(1,298,454)	139,269	(3,199)	1,622,090	459,706

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	623,518	631,474	647,223	588,546	598,045
Other	42,274	38,527	43,852	38,484	38,178
Total cash received	665,792	670,001	691,075	627,030	636,223
Cash used					
Other	625,033	627,559	646,671	574,603	587,051
Total cash used	625,033	627,559	646,671	574,603	587,051
Net cash from/(used by) operating activities	40,759	42,442	44,404	52,427	49,172
INVESTING ACTIVITIES					
Cash received					
Total cash received	-	-	-	-	-
Cash used					
Other	170,789	156,845	154,960	134,210	117,017
Total cash used	170,789	156,845	154,960	134,210	117,017
Net cash from/(used by) investing activities	(170,789)	(156,845)	(154,960)	(134,210)	(117,017)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	191,181	156,845	154,960	128,510	117,017
Total cash received	191,181	156,845	154,960	128,510	117,017
Cash used					
Other	60,959	42,442	44,404	46,727	49,172
Total cash used	60,959	42,442	44,404	46,727	49,172
Net cash from/(used by) financing activities	130,222	114,403	110,556	81,783	67,845
Net increase/(decrease) in cash held	192	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	26,836	27,028	27,028	27,028	27,028
Cash and cash equivalents at the end of the reporting period	27,028	27,028	27,028	27,028	27,028

Prepared on Australian Accounting Standards basis.

Australian Transaction Reports and Analysis Centre

**Entity resources and planned
performance**

Australian Transaction Reports and Analysis Centre

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Australian Transaction Reports and Analysis Centre (AUSTRAC) is Australia's anti-money laundering and counter-terrorism financing (AML/CTF) regulator and financial intelligence unit (FIU). This dual role helps AUSTRAC achieve its purpose to build resilience in the financial system and use financial intelligence and regulation to disrupt money laundering, terrorism financing and other serious crime. To achieve this purpose, AUSTRAC performs the following key activities:

- Discover new and emerging risks. AUSTRAC identifies criminal risks to Australia's financial system.
- Understand its environment. AUSTRAC develops and shares a comprehensive understanding of vulnerabilities to criminal exploitation within Australia's financial system.
- Strengthen the financial system. AUSTRAC ensures risks within Australia's financial system are identified, mitigated and managed effectively.
- Disrupt money laundering, terrorism financing and other serious crime. AUSTRAC collaborates with its partners by providing intelligence to support efforts to disrupt national security threats and criminal exploitation of Australia's financial system.

AUSTRAC regulates more than 17,000 individuals and businesses in the financial, bullion, gambling and digital currency exchange sectors. AUSTRAC's education and outreach activities provide the guidance and support these entities require to protect their businesses, products and services and the broader Australian community from criminal exploitation. AUSTRAC takes a risk-based approach in ensuring its efforts are directed to areas of highest risk and harm. AUSTRAC's compliance and enforcement work continues to serve as a forceful and credible deterrent to serious and systemic non-compliance and maintains public confidence in Australia's AML/CTF regulatory framework and financial system. AUSTRAC remains committed to making it simpler for reporting entities to provide financial information by investing in modern, digital technologies for data ingestion and digital engagement.

AUSTRAC welcomed the passage of the *Anti-Money Laundering and Counter-Terrorism Financing (AML/CTF) Amendment Bill 2024*, a significant milestone, in November 2024. The bill simplifies, clarifies, and modernises the AML/CTF regime to ensure it is fit-for-purpose

and assists industry to better understand their AML/CTF obligations and reduce regulatory burden where possible. The passage of the bill will also see AUSTRAC's regulated population increase to more than 100,000 entities. This will increase the volume of financial intelligence available to AUSTRAC and in turn, help prevent the harms that result from misuse of Australian businesses by criminals.

AUSTRAC is engaging closely with industry in developing guidance and education materials to support new and existing reporting entities in understanding the scope of their revised obligations under the AML/CTF reforms. This collaborative approach will allow AUSTRAC, with industry representatives, to develop extensive guidance and education products targeted to industry needs and will ensure that new sectors are embedded into the AML/CTF regime to a global standard.

AUSTRAC works alongside domestic and international security, law enforcement and other government agencies to provide actionable financial intelligence in support of Government priorities. In particular, AUSTRAC will continue to engage closely with its partners across the Attorney-General's Portfolio and the National Intelligence Community (NIC) to contribute its financial intelligence and expertise and direct its efforts to the areas of highest risk and harm as identified by the NIC and AUSTRAC's National Risk Assessments on money laundering and terrorism financing. AUSTRAC will continue to harness the capabilities of the members of the Fintel Alliance public-private partnership to improve its understanding of money laundering and terrorism financing risks and contribute to operational and law enforcement outcomes.

Working with international partners continues to realise strategic and operational value for AUSTRAC in understanding new threats quickly and generating timely and actionable financial intelligence. This work is enabled by overseas-posted staff, international networks and AUSTRAC's strong presence in regional and international forums, including the Financial Action Task Force (FATF), Egmont Group of Financial Intelligence Units and Asia Pacific Group on Money Laundering. AUSTRAC remains committed to meeting its obligations under international frameworks, including by supporting the Attorney General's Department, and other portfolio agencies, State and Territory agencies and private sector stakeholders in preparing for Australia's upcoming comprehensive mutual evaluation by FATF from 2026.

Internally, during 2025–26, AUSTRAC will be undertaking a transformation program of work to ensure that it is best placed to implement changes to the AML/CTF regime. This includes uplifting the agency's workforce, enabling capabilities, and digital engagement channels and reviewing internal business processes to transform AUSTRAC into a world leading data-driven digital agency in financial regulation and intelligence.

AUSTRAC remains committed to working toward our vision of a community protected from financially enabled crime.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to AUSTRAC for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: AUSTRAC resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	31,765	20,559
Departmental appropriation (c)	150,098	189,016
s74 External Revenue (d)	7,052	5,419
Departmental capital budget (e)	3,244	3,273
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	9,746	11,019
Equity injection	15,050	51,243
Total departmental annual appropriations	216,955	280,529
Total departmental resourcing	216,955	280,529
Administered		
Total administered special appropriations (g)	1,000	500
Total resourcing for AUSTRAC	217,955	281,029
	2024-25	2024-26
Average staffing level (number)	616	787

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.
Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026.

(b) Excludes amounts that are subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental Capital budgets and Administered payments to other jurisdictions are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2025–2026 and Supply Bill (No. 2) 2025–2026.

(g) Estimated anticipated refunds under section 74 of the PGPA Act.

1.3 Budget measures

Budget measures relating to AUSTRAC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: AUSTRAC 2025-26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Illicit Tobacco Compliance and Enforcement Package – direct and targeted enforcement to counter profits from illicit tobacco (a)	1.1					
Departmental payment		-	403	411	-	-
Total		-	403	411	-	-
Savings from External Labour – further extension (b)	1.1					
Departmental payment		-	-	-	-	(2,149)
Total						(2,149)
Total payment measures						
Departmental		-	403	411	-	(2,149)
Total		-	403	411	-	(2,149)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The full measure description for *Illicit Tobacco Compliance and Enforcement Package – direct and targeted enforcement to counter profits from illicit tobacco* and package details appear in the Budget Paper No. 2 under cross portfolio
- (b) The full measure description for *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for AUSTRAC can be found at:
<https://www.austrac.gov.au/about-us/corporate-information-and-governance/policies-plans-and-commitments/corporate-plan>

The most recent annual performance statement can be found at:
<https://www.austrac.gov.au/about-us/corporate-information-and-governance/reports-and-accountability/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.

Linked programs

Attorney-General's Department
Programs
Program 1.1: Attorney-General's Department
Program 1.3: Australian Government Solicitor
Australian Criminal Intelligence Commission
Programs
Program 1.1: Australian Criminal Intelligence Commission
Australian Federal Police
Programs
Program 1.1: Federal Policing
Australian Institute of Criminology
Programs
Program 1.1: Australian Institute of Criminology
Australian Tax Office
Programs
Program 1.1: Australian Taxation Office
Department of Climate Change, Energy, the Environment and Water
Programs
Program 2.2. Protect Australia's cultural, historic and First Nations heritage
Department of Foreign Affairs and Trade
Programs
Program 1.1: Foreign Affairs and Trade Operations

Department of Home Affairs
Programs Program 1.2: National Security and Resilience Program 1.3: Cyber Security Program 1.4: Counter Terrorism Program 3.2: Border Management
National Disability Insurance Agency
Programs Program 1.1: Reasonable and necessary support for participants
Services Australia
Programs Program 1.2: Customer Service Delivery
Contribution to Outcome 1 made by linked programs Law enforcement, national security, revenue and other government entities and regulators collaborate with AUSTRAC to protect the Australian financial system from criminal abuse through actionable financial intelligence and risk-based regulation.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

Outcome 1: The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: AUSTRAC					
Departmental expenses					
Departmental appropriation	150,098	189,016	119,282	120,160	121,335
s74 External Revenue (a)	7,052	5,419	2,547	836	-
Expenses not requiring appropriation in the Budget year (b)	12,918	16,794	21,203	19,285	19,311
Departmental total	170,068	211,229	143,032	140,281	140,646
Total expenses for program 1.1	170,068	211,229	143,032	140,281	140,646
Total expenses for Outcome 1	170,068	211,229	143,032	140,281	140,646

	2024-25	2025-26
Average staffing level (number)	616	787

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.		
Program 1.1 - AUSTRAC To protect the Australian community from money laundering, terrorism financing and other serious crime, by collaborating with partners to strengthen Australia's financial sector through AUSTRAC's regulatory and intelligence programs.		
Key Activities	Key activities reported in the current corporate plan that relate to this program <ul style="list-style-type: none"> Discover – AUSTRAC identifies criminal risks to Australia's financial system. Understand – AUSTRAC develops and shares a comprehensive understanding of vulnerabilities to criminal exploitation within Australia's financial system. Strengthen – AUSTRAC ensures criminal risks within Australia's financial system are identified, mitigated and managed effectively. Disrupt – AUSTRAC collaborates with its partners by providing intelligence to support efforts to disrupt national security threats and criminal exploitation of Australia's financial system. 	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	1.1. Percentage of referrals to selected taskforces that generated an outcome, annually.	60-70%; at risk
	1.2. Percentage of intelligence products that identified a new theme, threat or insight where one or more partner agencies has confirmed the product has generated an outcome, annually.	50% or greater; at risk
	1.3. Percentage of financial intelligence exchanges that are with prioritised foreign Financial Intelligence Units (FIUs), annually.	60-70%; on track
	2.1. Percentage of event/workshop attendees/e-learning participants who reported a MODERATE (or higher) improvement in their understanding of the AML/CTF obligations as a result of their attendance/completion, annually.	76% or greater, on track
	2.2. Percentage of relevant stakeholders who reported a MODERATELY (or higher) rating on the usefulness of AUSTRAC's guidance materials, annually.	76% or greater, on track

Outcome 1 – The protection of the community and financial system from criminal abuse through a data driven and risk-based approach to financial intelligence and regulation and collaboration with domestic and international partners.

Program 1.1 - AUSTRAC

To protect the Australian community from money laundering, terrorism financing and other serious crime, by collaborating with partners to strengthen Australia's financial sector through AUSTRAC's regulatory and intelligence programs.

Current Year 2024-25 (continued)	2.3. Percentage of stakeholders who reported AUSTRAC's intelligence products had a MODERATE (or higher) level impact on their understanding of vulnerabilities in the financial system, annually.	70% or greater, on track
	3.1. Percentage of reporting entities who strengthened their AML/CTF controls after AUSTRAC engagement, annually.	71% or greater, on track
	3.2. Percentage of reporting entities who submitted their compliance reports on time, annually.	81% or greater, on track
	3.3. Percentage of regulatory work proactively identified by AUSTRAC, annually.	75% or greater, at risk
	3.4. Percentage of externally funded international capability development programs, which realised a capability uplift, annually.	100%, on track
	3.5. Number of Fintel Alliance-coded suspicious matter reports (SMRs) received, annually.	5,675 or greater, on track
	4.1. Percentage of stakeholders who rated the impact of AUSTRAC's financial intelligence to their work as SOMEWHAT OF AN IMPACT (or higher), annually.	75% or greater, on track
	4.2. Percentage of Analyst WorkBench (AWB) users who rated the impact of AUSTRAC's data available via AWB to their work as SOMEWHAT OF AN IMPACT (or higher), annually.	60% or greater, on track
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	1.1. Percentage of stakeholders who rated the impact of AUSTRAC's financial intelligence to their work as SOMEWHAT OF AN IMPACT (or higher), annually.	75% or greater
Year	Performance measures	Planned Performance Results
Forward Estimates 2026–29	As per 2025-26 though measures may be added or amended as AUSTRAC's operational environment changes.	As per 2025-26 though measures may be added or amended as AUSTRAC's operational environment changes.
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The financial statements are prepared on an accrual basis and include resources received free of charge as revenue in Table 3.1. This revenue represents the estimated value of audit services received from the Australian National Audit Office. The resource statement does not account for resources received free of charge.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive Income Statement

Revenue from government in 2025-26 is \$189.0 million, which is an increase of \$38.9 million when compared to \$150.1 million in 2024-25. The increase is primarily due to the Anti-Money Laundering and Counter-Terrorism Financing Reform measure announced in the 2024-25 Budget.

Departmental Capital Budget

Equity Injections in 2025-26 is \$51.2 million, an increase of \$36.1 million from the estimates provided in the 2024-25 Budget. This increase is also primarily due to the Anti-Money Laundering and Counter-Terrorism Financing Reform measure.

Administered

AUSTRAC administers the industry levy contribution on behalf of government. The legislative authority for the levy is *Australian Transaction Reports and Analysis Centre Industry Contribution Act 2011* and *Australian Transaction Reports and Analysis Centre Industry Contribution (Collection) Act 2011*. The levy contribution is estimated at \$122.9 million in 2025-26 and is reported in Table 3.7 as 'Other taxes'. The basis for calculating the levy is AUSTRAC's annual appropriation plus depreciation and amortisation, less excluded measures, most notably, the Anti-Money Laundering, Counter-Terrorism Financing Reform measure.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	85,409	109,209	76,404	78,734	81,352
Suppliers	65,755	79,323	39,933	35,582	33,068
Depreciation and amortisation (a)	18,167	22,056	26,163	25,530	25,757
Finance costs	737	641	532	435	469
Total expenses	170,068	211,229	143,032	140,281	140,646
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	7,052	5,419	2,547	836	-
Total own-source revenue	7,052	5,419	2,547	836	-
Gains					
Other	135	135	135	135	135
Total gains	135	135	135	135	135
Total own-source income	7,187	5,554	2,682	971	135
Net (cost of)/contribution by services	(162,881)	(205,675)	(140,350)	(139,310)	(140,511)
Revenue from Government	150,098	189,016	119,282	120,160	121,335
Surplus/(deficit) attributable to the Australian Government	(12,783)	(16,659)	(21,068)	(19,150)	(19,176)
Total comprehensive income/(loss)	(12,783)	(16,659)	(21,068)	(19,150)	(19,176)
Total comprehensive income/(loss) attributable to the Australian Government	(12,783)	(16,659)	(21,068)	(19,150)	(19,176)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(12,783)	(16,659)	(21,068)	(19,150)	(19,176)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	13,140	17,016	20,752	20,079	20,305
plus: depreciation/amortisation expenses for ROU assets (b)	5,027	5,040	5,411	5,451	5,452
less: lease principal repayments (b)	5,384	5,397	5,095	6,380	6,581
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,053	2,053	2,053	2,053	2,053
Trade and other receivables	30,154	30,154	30,154	30,154	30,154
Total financial assets	32,207	32,207	32,207	32,207	32,207
Non-financial assets					
Land and buildings	27,501	21,575	15,278	18,944	12,606
Property, plant and equipment	15,726	39,307	34,549	29,540	24,618
Intangibles	53,097	67,902	58,440	48,620	37,537
Other non-financial assets	3,916	3,916	3,916	3,916	3,916
Total non-financial assets	100,240	132,700	112,183	101,020	78,677
Total assets	132,447	164,907	144,390	133,227	110,884
LIABILITIES					
Payables					
Suppliers	2,965	2,965	2,965	2,965	2,965
Other payables	4,710	4,710	4,710	4,710	4,710
Total payables	7,675	7,675	7,675	7,675	7,675
Interest bearing liabilities					
Leases	30,952	25,555	20,460	24,080	17,499
Total interest bearing liabilities	30,952	25,555	20,460	24,080	17,499
Provisions					
Employee provisions	19,107	19,107	19,107	19,107	19,107
Total provisions	19,107	19,107	19,107	19,107	19,107
Total liabilities	57,734	52,337	47,242	50,862	44,281
Net assets	74,713	112,570	97,148	82,365	66,603
EQUITY*					
Parent entity interest					
Contributed equity	191,472	245,988	251,634	256,001	259,415
Reserves	1,312	1,312	1,312	1,312	1,312
Retained surplus (accumulated deficit)	(118,071)	(134,730)	(155,798)	(174,948)	(194,124)
Total parent entity interest	74,713	112,570	97,148	82,365	66,603
Total equity	74,713	112,570	97,148	82,365	66,603

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(118,071)	1,312	191,472	74,713
Adjusted opening balance	(118,071)	1,312	191,472	74,713
Comprehensive income				
Surplus/(deficit) for the period	(16,659)	-	-	(16,659)
Total comprehensive income	(16,659)	-	-	(16,659)
Contributions by owners				
Equity injection - Appropriation	-	-	51,243	51,243
Departmental Capital Budget (DCB)	-	-	3,273	3,273
Sub-total transactions with owners	-	-	54,516	54,516
Estimated closing balance as at 30 June 2026	(134,730)	1,312	245,988	112,570
Closing balance attributable to the Australian Government	(134,730)	1,312	245,988	112,570

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	150,098	189,016	119,282	120,160	121,335
Net GST received	5,050	5,050	5,050	5,050	4,369
Other	7,052	5,419	2,547	836	-
Total cash received	162,200	199,485	126,879	126,046	125,704
Cash used					
Employees	85,409	109,209	76,404	78,734	81,352
Suppliers	65,620	79,188	39,798	35,447	32,933
Net GST paid	5,050	5,050	5,050	5,050	4,369
Interest payments on lease liability	737	641	532	435	469
Total cash used	156,816	194,088	121,784	119,666	119,123
Net cash from/(used by) operating activities	5,384	5,397	5,095	6,380	6,581
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	29,222	54,516	5,646	4,367	3,414
Total cash used	29,222	54,516	5,646	4,367	3,414
Net cash from/(used by) investing activities	(29,222)	(54,516)	(5,646)	(4,367)	(3,414)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	29,222	54,516	5,646	4,367	3,414
Total cash received	29,222	54,516	5,646	4,367	3,414
Cash used					
Principal payments on lease liability	5,384	5,397	5,095	6,380	6,581
Total cash used	5,384	5,397	5,095	6,380	6,581
Net cash from/(used by) financing activities	23,838	49,119	551	(2,013)	(3,167)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,053	2,053	2,053	2,053	2,053
Cash and cash equivalents at the end of the reporting period	2,053	2,053	2,053	2,053	2,053

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	3,244	3,273	3,329	3,371	3,414
Equity injections - Bill 2	15,050	51,243	2,317	996	-
Total new capital appropriations	18,294	54,516	5,646	4,367	3,414
<i>Provided for:</i>					
Purchase of non-financial assets	(18,294)	(54,516)	(5,646)	(4,367)	(3,414)
Total items	(18,294)	(54,516)	(5,646)	(4,367)	(3,414)
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	(12,781)	(51,243)	(2,317)	(996)	-
Funded by capital appropriation – DCB (b)	(16,441)	(3,273)	(3,329)	(3,371)	(3,414)
TOTAL	(29,222)	(54,516)	(5,646)	(4,367)	(3,414)
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	29,222	54,516	5,646	4,367	3,414
Total cash used to acquire assets	29,222	54,516	5,646	4,367	3,414

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	9,053	43,775	97,031	149,859
Gross book value - ROU assets	42,971	-	-	42,971
Accumulated depreciation/ amortisation and impairment	(2,738)	(28,049)	(43,934)	(74,721)
Accumulated depreciation/amortisation and impairment - ROU assets	(21,785)	-	-	(21,785)
Opening net book balance	27,501	15,726	53,097	96,324
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	26,310	24,933	51,243
By purchase - appropriation ordinary annual services (b)	-	2,462	811	3,273
Total additions	-	28,772	25,744	54,516
Other movements				
Depreciation/amortisation expense	(886)	(5,191)	(10,939)	(17,016)
Depreciation/amortisation on ROU assets	(5,040)	-	-	(5,040)
Total other movements	(5,926)	(5,191)	(10,939)	(22,056)
As at 30 June 2026				
Gross book value	9,053	72,547	122,775	204,375
Gross book value - ROU assets	42,971	-	-	42,971
Accumulated depreciation/ amortisation and impairment	(3,624)	(33,240)	(54,873)	(91,737)
Accumulated depreciation/amortisation and impairment - ROU assets	(26,825)	-	-	(26,825)
Closing net book balance	21,575	39,307	67,902	128,784

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No.1) 2025-2026 and Supply Bill (No.1) 2025-2026 for depreciation/amortisation expenses, Departmental Capital Budget or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OWN-SOURCE INCOME					
Own-source revenue					
Taxation revenue					
Other taxes (a)	114,576	122,943	127,367	127,539	129,027
Total taxation revenue	114,576	122,943	127,367	127,539	129,027
Non-taxation revenue					
Fees and fines	192,100	200,100	100	100	100
Total non-taxation revenue	192,100	200,100	100	100	100
Total own-source revenue administered on behalf of Government	306,676	323,043	127,467	127,639	129,127
Total own-sourced income administered on behalf of Government	306,676	323,043	127,467	127,639	129,127
Net (cost of)/contribution by services	(306,676)	(323,043)	(127,467)	(127,639)	(129,127)
Surplus/(deficit) before income tax	306,676	323,043	127,467	127,639	129,127
Total comprehensive income/(loss)	306,676	323,043	127,467	127,639	129,127

Prepared on Australian Accounting Standards basis.

(a) Taxes are net of anticipated refunds under section 77 Refunds of the PGPA Act. These are estimated at \$1.0m for 2024-25 and \$0.5m per annum, thereafter.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Taxation receivables	-	-	-	-	-
Total financial assets	-	-	-	-	-
Total assets administered on behalf of Government	-	-	-	-	-
Net assets/(liabilities)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Taxes (a)	213,725	122,943	127,367	127,539	129,027
Fines	192,100	200,100	100	100	100
Total cash received	405,825	323,043	127,467	127,639	129,127
Net cash from/(used by) operating activities	405,825	323,043	127,467	127,639	129,127
Net increase/(decrease) in cash held	405,825	323,043	127,467	127,639	129,127
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash to Official Public Account for Transfers to other entities (Finance - Whole of Government)	(405,825)	(323,043)	(127,467)	(127,639)	(129,127)
Total cash to Official Public Account	(405,825)	(323,043)	(127,467)	(127,639)	(129,127)
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(b) Taxes are net of anticipated refunds under section 77 Refunds of the PGPA Act. These are estimated at \$1.0m for 2024-25 and \$0.5m per annum, thereafter.

Federal Court of Australia

**Entity resources and planned
performance**

Federal Court of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The *Courts Administration Legislation Amendment Act 2016* established, from 1 July 2016, a single administrative body with a single appropriation known as the Federal Court of Australia (Federal Court).

Under the arrangements, the amalgamated corporate services body provides shared corporate services functions to the Federal Court of Australia and the Federal Circuit and Family Court of Australia. By consolidating resources, streamlining processes and reducing duplication, this approach improved the financial sustainability of the courts, while preserving their functional and judicial independence.

From 2019-20, the registry services functions for the Federal Court of Australia and the Federal Circuit and Family Court of Australia were amalgamated into a separate program under Outcome 4: Commonwealth Courts Corporate Services. This initiative provides the courts the opportunity to shape the delivery of administrative services across all federal courts in a more innovative and efficient manner. A focus on maximising registry operational effectiveness through streamlined structures and digital innovations will significantly contribute to the future financial sustainability of the courts.

In 2025-26, the Federal Court entity will continue to modernise services through digitisation and other reforms. It will continue to develop the digital court program and facilitate a coordinated technical approach to the courts' digital capabilities, designed to deliver effective access to justice for court users. It will also look to continue to enhance services to the federal courts through a combined approach to both corporate and registry service delivery.

Federal Court of Australia

The Federal Court is a superior court of record and a court of law and equity. It sits in all capital cities and elsewhere in Australia from time to time. The court's jurisdiction is broad, covering almost all civil matters arising under Australian federal law and some summary and indictable criminal matters.

The Federal Court has a substantial and diverse appellate jurisdiction. It hears appeals from decisions of single judges of the court, decisions of the Federal Circuit and Family Court of Australia (Division 2) in non-family matters, decisions of the Supreme Court of Norfolk Island and certain decisions of state and territory supreme courts exercising federal jurisdiction. A majority of the volume of appeals from the Federal Circuit and Family Court of Australia (Division 2) is in the migration law practice area.

The objective of the Federal Court is to decide disputes according to law – as quickly, inexpensively and efficiently as possible and, in so doing, interpret the statutory law and

develop the general law of the Commonwealth, so as to fulfil the role of a court exercising the judicial power of the Commonwealth under the Constitution. Since July 2012, the court has had responsibility for corporate administration of the National Native Title Tribunal. The tribunal is an independent body established by the *Native Title Act 1993*.

In 2024-25, the FCA received a tranche of funding to enhance its migration jurisdiction and to manage its migration caseload. This funding reflects the increased caseload flowing to the FCA due to the additional resources directed to the source bodies of the FCA's migration caseload including the Administrative Appeals Tribunal and the FCFCOA. These will enhance the FCA's practices and services in the migration law jurisdiction through the development of a specialised area of judicial practice and greater use of registrars in support of judges.

Federal Circuit and Family Court of Australia

On 1 September 2021, the *Federal Circuit and Family Court of Australia Act 2021* merged the administrative structure of the Family Court of Australia and the Federal Circuit Court of Australia into the Federal Circuit and Family Court of Australia (FCFCOA). The FCFCOA comprises Division 1 (which is a continuation of the Family Court of Australia) and Division 2 (which is a continuation of the Federal Circuit Court of Australia).

In 2025-26, the FCFCOA will continue to implement its family law reform agenda to ensure cases are resolved in a timely and cost-effective manner, while appropriately responding to family violence and other risks. Additional funding provided to the court in 2022-23 enabled the expansion of the Lighthouse model to 15 primary family law registries, with its ground-breaking design to identify risk issues early, such as family violence, support vulnerable parties, and shape the allocation of resources and urgency given to such cases. This funding also enabled the Court to enhance its culturally responsive support for Aboriginal and Torres Strait Islander women and children engaging with the family court system. The funding ends on 30 June 2026.

Commonwealth government funding provided from 1 July 2023 enabled the national rollout of the 'PPP500' small claims property program to all family law registries. This program provides a simplified way of resolving smaller family law property disputes which will minimise risk and legal costs.

In 2024-25, the FCFCOA (Division 2) received a second tranche of funding to enhance its migration jurisdiction and to manage its migration caseload. This funding builds on a first tranche of migration caseload funding received in 2023-24. The Court will continue to enhance its services in the migration and general federal law jurisdictions including through the use of registrars in support of judges and reviewing general federal law rules, practice directions and case management procedures.

Commonwealth government funding provided from 1 January 2025 enables the FCFCOA to continue implementation and expansion of the National Strategic Framework for Information Sharing between the Family Law and Family Violence and Child Protection Systems.

Federal Circuit and Family Court of Australia (Division 1)

The FCFCOA (Division 1) is a superior court of record and a court of law and equity established by Parliament in 1975 under Chapter III of the Constitution. The objective of the FCFCOA (Division 1) is, through its specialist judges, registrars and staff, to assist Australians to resolve their most complex family disputes by deciding matters according to the law, promptly, courteously and effectively.

The FCFCOA (Division 1) exercises original and appellate jurisdiction in family law, including in a number of highly specialised areas. At first instance, the court determines cases with the most complex law, facts and parties, and hears cases arising under the regulations implementing the Hague Convention on the Civil Aspects of International Child Abduction.

It provides national coverage as the appellate court in family law matters, including hearing appeals from decisions of single judges of the court and from judges of the FCFCOA (Division 2) in family law matters and the Family Court of Western Australia. The Court maintains registries in all states and territories except Western Australia.

Federal Circuit and Family Court of Australia (Division 2)

The FCFCOA (Division 2) is a federal court of record and a court of law and equity established by Parliament as an independent federal court under Chapter III of the Constitution.

The objective of the FCFCOA (Division 2) is to provide timely access to justice and resolve disputes in an efficient and cost-effective manner, using appropriate dispute resolution processes. The provisions of the *Federal Circuit and Family Court of Australia Act 2021* enable the FCFCOA (Division 2) to operate as informally as possible in the exercise of judicial powers, use streamlined procedures and make use of a range of dispute resolution processes to resolve matters without judicial decisions.

The FCFCOA (Division 2) sits in all capital cities, selected major regional centres, and also circuits to a number of regional locations. It deals with a high volume of matters and delivers services to regional Australia through its regular circuit court program.

The jurisdiction of the FCFCOA (Division 2) is best described in terms of three main areas: family law and child support; migration law; and a broad range of general federal law covering administrative law, admiralty law, bankruptcy, consumer law, human rights, industrial law, intellectual property and privacy. The court shares these jurisdictions with the FCFCOA (Division 1) (in respect of family law and child support) and the Federal Court of Australia (in respect of general federal law).

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Federal Court of Australia resource statement — Budget estimates for 2025-26 as at March Budget 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	142,657	130,025
Departmental appropriation (c)	380,755	394,126
s74 External Revenue (d)	2,227	2,233
Departmental capital budget (e)	33,605	13,288
Total departmental annual appropriations	559,244	539,672
Total departmental resourcing	559,244	539,672
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 3	947	967
Total administered annual appropriations	947	967
Total administered special appropriations (f)	900	900
Total administered resourcing	1,847	1,867
Total resourcing for Federal Court of Australia	561,091	541,539
	2024-25	2025-26
Average staffing level (number) (g)	1,474	1,512

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes \$0.500m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013 (PGPA Act)*.

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bil (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

(g) Excludes Judges.

1.3 Budget measures

Table 1.2: Federal Court of Australia 2025–26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour - further extension (a)	1.1					
Departmental payment		-	-	-	-	(2,685)
Total payment measures		-	-	-	-	(2,685)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

(a) The full measure description for *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the Public Governance, Performance and Accountability Act 2013. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for the Federal Court of Australia can be found at: <https://www.fedcourt.gov.au/about/corporate-information/corporate-plan>

The most recent annual performance statements for the Federal Court Entity, the Federal Court of Australia and the Federal Circuit and Family Court of Australia, respectively, can be found at:

<https://www.fedcourt.gov.au/about/corporate-information/annual-reports>

<https://www.fedcourt.gov.au/about/corporate-information/annual-reports/annual-report-2023-2024>

<https://www.fcfcoa.gov.au/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Apply and uphold the rule of law for litigants in the Federal Court of Australia and parties in the National Native Title Tribunal through the resolution of matters according to law and through the effective management of the administrative affairs of the Court and Tribunal.

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Federal Court of Australia					
Administered expenses					
Special appropriations					
<i>Public Governance Performance and Accountability Act 2013</i>	600	600	600	600	600
Expenses not requiring appropriation in the Budget year (a)	1,550	1,550	1,550	1,550	1,550
Administered total	2,150	2,150	2,150	2,150	2,150
Departmental expenses					
Departmental appropriation	81,679	84,186	83,966	83,949	84,039
s74 External Revenue (b)	1,435	1,435	1,435	1,435	1,435
Expenses not requiring appropriation in the Budget year (a)	21,042	21,391	21,763	22,162	22,672
Departmental total	104,156	107,012	107,164	107,546	108,146
Total expenses for program 1.1	106,306	109,162	109,314	109,696	110,296
	2024-25	2025-26			
Average staffing level (number) (c)	314	323			

(a) Expenses not requiring appropriation in the Budget year are made up of liabilities assumed by other agencies and write down of bad debt provisions.

(b) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(c) Excludes Judges.

Table 2.1.2: Program components of Outcome 1

Program 1.1: Federal Court of Australia					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
1.1.1 - Component 1 Federal Court of Australia					
Annual administered expenses:					
Special appropriations:					
<i>Public Governance Performance and Accountability Act 2013</i>	600	600	600	600	600
Annual departmental expenses:					
Departmental appropriation	71,349	73,860	73,868	73,856	73,945
s74 External Revenue (a)	1,435	1,435	1,435	1,435	1,435
Total component 1 expenses	73,384	75,895	75,903	75,891	75,980
1.1.2 - Component 2: National Native Title Tribunal					
Annual departmental expenses:					
Departmental appropriation	10,330	10,326	10,098	10,093	10,094
Total component 2 expenses	10,330	10,326	10,098	10,093	10,094
Expenses not requiring appropriation in the Budget year (b)	22,592	22,941	23,313	23,712	24,222
Total program expenses	106,306	109,162	109,314	109,696	110,296

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of liabilities assumed by other agencies and write down of bad debt provisions.

Table 2.1.3: Performance measure for Outcome 1

Table 2.1.3 details the performance measures for each program associated with Outcome 1. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2025-26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Apply and uphold the rule of law for litigants in the Federal Court of Australia and parties in the National Native Title Tribunal through the resolution of matters according to law and through the effective management of the administrative affairs of the Court and Tribunal.		
Program 1.1 - Federal Court of Australia The exercise of the jurisdiction of the Federal Court of Australia and supporting the operations of the National Native Title Tribunal		
Key Activities	<ul style="list-style-type: none">• Exercise the jurisdiction of the Federal Court of Australia and support the operations of the National Native Title Tribunal.• Increase mediation and case management support for judges through the implementation of a national arrangement for registrars.• Align judicial registrars to directly support national practice areas (NPA) coordinating judges in the management of each NPA, and judges within each NPA generally.• Further develop and refine the best practice model that forms the basis for online hearings conducted by a suitable platform.	
Year	Performance measures	Expected Performance Results
Current year 2024-25	Timely completion of cases	85% of cases to be completed within 18 months of commencement. Target is expected to be met.
	Judgments to be delivered within three months	Judgments to be delivered within 3 months.
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Timely completion of cases	85% of cases to be completed within 18 months of commencement.
	Judgments to be delivered within three months	Judgments to be delivered within 3 months.
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

2.2 Budgeted expenses and performance for Outcome 2

Outcome 2: Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 1) through the just, safe, efficient and timely resolution of family law matters, particularly more complex family law matters including appeals, according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court.

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.2.1: Budgeted expenses for Outcome 2

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 2.1: Federal Circuit and Family Court of Australia (Division 1)					
Administered expenses					
Special appropriations					
<i>Public Governance Performance and Accountability Act 2013</i>	100	100	100	100	100
Expenses not requiring appropriation in the Budget year (a)	300	300	300	300	300
Administered total	400	400	400	400	400
Departmental expenses					
Departmental appropriation	50,354	50,396	46,399	46,703	46,763
Expenses not requiring appropriation in the Budget year (a)	13,690	13,896	14,138	14,423	14,611
Departmental total	64,044	64,292	60,537	61,126	61,374
Total expenses for program 2.1	64,444	64,692	60,937	61,526	61,774

	2024-25	2025-26
Average staffing level (number) (b)	174	174

(a) Expenses not requiring appropriation in the Budget year are made up of liabilities assumed by other agencies and bad debt expense.

(b) Excludes Judges.

Table 2.2.2: Performance measure for Outcome 2

Table 2.2.2 details the performance measures for each program associated with Outcome 2. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 2 – Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 1) through the just, safe, efficient and timely resolution of family law matters, particularly more complex family law matters including appeals, according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court.		
Program 2.1 - Federal Circuit and Family Court of Australia (Division 1) The exercise of the jurisdiction of the Federal Circuit and Family Court of Australia (Division 1).		
Key Activities	<ul style="list-style-type: none">• Just, safe, efficient and timely resolution of family law matters.• Appropriate response to risk and family violence and protecting vulnerable parties, including women and children.• Maximise the role of registrars to ensure they provide specialist services to families and to support judges to hear matters earlier.• Continue to expand the provision of dispute resolution within the Court, utilising registrars and Court Child Experts, to free up the Court’s pathway for more cases to be heard quickly and cost effectively.• Continue the Lighthouse Project to support families who may have experienced family violence and other risks.• Improve access to justice for Aboriginal and/or Torres Strait Islander litigants and children through the role of Indigenous Family Liaison Officer and a new Reconciliation Action Plan.• Enhance collaboration with child welfare agencies and service providers to facilitate information sharing when risks are alleged in family law proceedings.• Continue to develop and implement access to justice initiatives, including those designed to assist culturally and linguistically diverse litigants.• Improve the digital capabilities of the Court by enhancing the digital court file, eFiling and other online services and digital processes.	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	Timely completion of cases	80–90% of final order applications resolved within 12 months. 75% of all judgments delivered within 3 months
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Timely completion of cases	80–90% of final order applications resolved within 12 months. 75% of all judgments delivered within 3 months
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 2.1 resulting from 2025-26 Budget Measures: Nil		

2.3 Budgeted expenses and performance for Outcome 3

Outcome 3: Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 2) through the just, safe, efficient and timely resolution of family law and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court.

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.3.1: Budgeted expenses for Outcome 3

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 3.1: Federal Circuit and Family Court of Australia (Division 2)					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1)	947	967	993	1,016	1,039
Special appropriations					
<i>Public Governance Performance and Accountability Act 2013</i>	200	200	200	200	200
Expenses not requiring appropriation in the Budget year (a)	1,700	1,700	1,700	1,700	1,700
Administered total	2,847	2,867	2,893	2,916	2,939
Departmental expenses					
Departmental appropriation	119,439	125,246	117,473	118,348	115,658
Expenses not requiring appropriation in the Budget year (a)	987	1,003	1,020	1,040	1,054
Departmental total	120,426	126,249	118,493	119,388	116,712
Total expenses for program 3.1	123,273	129,116	121,386	122,304	119,651
	2024-25	2025-26			
Average staffing level (number) (b)	482	508			

(a) Expenses not requiring appropriation in the Budget year are made up of liabilities assumed by other agencies and bad debt expense.

(b) Excludes Judges.

Table 2.3.2: Performance measure for Outcome 3

Table 2.3.2 details the performance measures for each program associated with Outcome 3. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 3 – Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 2) through the just, safe, efficient and timely resolution of family law and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court		
Program 3.1 - Federal Circuit and Family Court of Australia (Division 2) The exercise of the jurisdiction of the Federal Circuit and Family Court of Australia (Division 2).		
Key Activities	<ul style="list-style-type: none">• Just, safe, efficient and timely resolution of family law and general federal law matters.• Appropriate response to risk and family violence and protecting vulnerable parties, including women and children.• Maximise the role of family law registrars to ensure they provide specialist services to families and to support judges to hear matters earlier.• Enhance the Court’s ability to conduct more court hearings and provide greater access to justice for rural and regional Australia.• Continue to expand the provision of dispute resolution within the Court, utilising registrars and Court Child Experts, to free up the Court’s pathway for more cases to be heard quickly and cost effectively.• Continue and expand the Lighthouse Project to support families who may have experienced family violence and other risks.• Continue to implement the Priority Property Pool case management model to provide a quicker, cheaper and simpler way of resolving family law property disputes involving small property pools.• Improve access to justice for Aboriginal and/or Torres Strait Islander litigants and children through the role of Indigenous Family Liaison Officers and the development of tailored case management processes, including specialist indigenous lists and a new Reconciliation Action Plan.• Enhanced collaboration with child welfare agencies and service providers to facilitate information sharing when risks are alleged in family law proceedings.• Continue to develop and implement access to justice initiatives, including those designed to assist culturally and linguistically diverse litigants.• Review the general federal law rules, practice directions and case management procedures so as to improve support for judges and achieve efficiencies.• Improve the digital capabilities of the Court by enhancing the digital court file, eFiling and other online services and digital processes.	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	Timely completion of cases	80-90% of final order applications resolved within 12 months 90% of general federal law applications (excluding migration) resolved within 12 months 75% of all judgments delivered within 3 months

Outcome 3 – Apply and uphold the rule of law for litigants in the Federal Circuit and Family Court of Australia (Division 2) through the just, safe, efficient and timely resolution of family law and general federal law matters according to law, through the encouragement of appropriate dispute resolution processes through the effective management of the administrative affairs of the Court

Program 3.1 - Federal Circuit and Family Court of Australia (Division 2)

The exercise of the jurisdiction of the Federal Circuit and Family Court of Australia (Division 2).

Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Timely completion of cases	80-90% of final order applications resolved within 12 months 90% of general federal law applications (excluding migration) resolved within 12 months 75% of all judgments delivered within 3 months
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 3.1 resulting from 2025-26 Budget Measures: Nil		

2.4 Budgeted expenses and performance for Outcome 4

Outcome 4: Improved administration and support of the resolution of matters according to law for litigants in the Federal Court of Australia, the Federal Circuit and Family Court of Australia, and parties in the National Native Title Tribunal through efficient and effective provision of shared corporate and registry services.

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.4.1: Budgeted expenses for Outcome 4

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 4.1: Commonwealth Courts Corporate Services					
Departmental expenses					
Departmental appropriation	96,375	100,821	100,712	102,155	102,089
s74 External Revenue (a)	392	398	406	408	413
Expenses not requiring appropriation in the Budget year (b)	58,643	59,464	60,677	61,720	65,778
Departmental total	155,410	160,683	161,795	164,283	168,280
Total expenses for program 4.1	155,410	160,683	161,795	164,283	168,280
Program 4.2: Commonwealth Courts Registry Services					
Departmental expenses					
Departmental appropriation	32,908	33,477	33,903	34,273	34,302
s74 External Revenue (a)	400	400	400	400	400
Total expenses for program 4.2	33,308	33,877	34,303	34,673	34,702
Outcome 4 Totals by appropriation type					
Departmental expenses					
Departmental appropriation	129,283	134,298	134,615	136,428	136,391
s74 External Revenue (a)	792	798	806	808	813
Expenses not requiring appropriation in the Budget year (b)	58,643	59,464	60,677	61,720	65,778
Departmental total	188,718	194,560	196,098	198,956	202,982
Total expenses for Outcome 4	188,718	194,560	196,098	198,956	202,982
Average staffing level (number) (c)					
	2024-25 504	2025-26 507			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *PGPA Act 2013*.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees and resources received free of charge.

(c) Excludes Judges.

Table 2.4.2: Performance measure for Outcome 4

Table 2.4.2 details the performance measures for each program associated with Outcome 4. It also provides the related key activities as expressed in the current corporate plan where further detail is provided about the delivery of the activities related to the program, the context in which these activities are delivered and how the performance of these activities will be measured. Where relevant, details of the 2025-26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 4 – Improved administration and support of the resolution of matters according to law for litigants in the Federal Court of Australia, the Federal Circuit and Family Court of Australia, and parties in the National Native Title Tribunal through efficient and effective provision of shared corporate and registry services.		
Program 4.1 – Commonwealth Courts Corporate Services Provide efficient and effective corporate services for the Commonwealth Courts and tribunals.		
Key Activities	<ul style="list-style-type: none"> • Ensure our digital services are optimised, stable and secure, and available to Court and Tribunal users when they need them. • Ensure our buildings are safe and secure for all occupants. • Increase workforce planning and capability, including COVID-19 lessons and reform enabled by modern technology. 	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	Optimise technology to support judicial, registry and corporate services functions.	Proposed future state capability and technology supports the demands of both the Court and its users. Successful delivery of the Digital Court Program.
	Implementation of a Cyber Security Program.	The Court continues to deliver services in a productive and secure manner in the event of an incident.
	Efficient and effective corporate services	Corporate Services to be provided within the agreed funding
	Gender equality – female representation in the senior executive service (SES) and executive level (EL) classifications	Approximately 50% of SES and approximately 50% of EL staff
	Indigenous representation – proportion of staff who identify as Indigenous	Indigenous representation of 3% of total staff
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	As per 2024-25	As per 2024-25
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 4.1 resulting from 2025-26 Budget Measures: Nil		

Program 4.2 – Commonwealth Courts Registry Services Provide efficient and effective registry services for the Commonwealth Courts and tribunals.		
Key Activities	<ul style="list-style-type: none">• Design a new service model for integrated registry services in support of jurisdictional strategic priorities.• Implement business process changes to complement and leverage the Digital Strategy.• Uplift client service capability through knowledge management and training.• Support specialisation where that creates efficiency and improved service outcomes.• Enhance Contact Centre systems and capability.• Increase data maturity and data-driven decision making.	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	All information and service provided by registry services is high quality, timely and meets the needs of clients	At least a 90% customer enquiry satisfaction rate
	Timely processing of documents	75% of documents to be processed within 2 working days.
	Efficient registry services	All registry services to be provided within the agreed funding levels
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	As per 2024-25	As per 2024-25
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 4.2 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025–26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The most significant difference between the entity resourcing table and the financial statements that follow is that resources provided free of charge and liabilities assumed by other agencies are not recognised in Table 1.1 as revenue. This difference should be noted when comparing this table with the financial statements. These revenue sources are notional only and do not reflect any cash received. The notional revenue recognised in the financial statements is offset by equivalent notional expenditure.

3.1.2 Explanatory notes and analysis of budgeted financial statements

There has been no additional appropriation provided through new measures since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO).

During the MYEFO the entity received additional funding of \$10.579m for the Ending Gender Based Violence measure, of which \$0.642m relates to capital funding. This measure provides funding until the 2027-28 year. Additional funding of \$44.492m was also confirmed for the Family-law system – improving access measure.

Total appropriation for the entity declines in the 2026-27 year as a result of the termination of funding in that year for the expansion of the Lighthouse project to all family law registries.

The entity is budgeting for a balanced budget across each of the forward years.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	317,454	328,191	318,228	319,480	319,702
Suppliers	122,267	126,055	126,213	128,836	127,508
Depreciation and amortisation (a)	36,046	36,279	36,249	37,063	40,346
Finance costs	1,577	1,588	1,602	1,637	1,658
Total expenses	477,344	492,113	482,292	487,016	489,214
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	2,227	2,233	2,241	2,243	2,248
Other	42,936	43,666	44,496	45,475	46,521
Total own-source revenue	45,163	45,899	46,737	47,718	48,769
Gains					
Other	35,719	36,290	36,921	37,625	38,337
Total gains	35,719	36,290	36,921	37,625	38,337
Total own-source income	80,882	82,189	83,658	85,343	87,106
Net (cost of)/contribution by services	(396,462)	(409,924)	(398,634)	(401,673)	(402,108)
Revenue from Government	380,755	394,126	382,453	385,428	382,851
Surplus/(deficit) attributable to the Australian Government	(15,707)	(15,798)	(16,181)	(16,245)	(19,257)
Total comprehensive income/(loss)	(15,707)	(15,798)	(16,181)	(16,245)	(19,257)
Total comprehensive income/(loss) attributable to the Australian Government	(15,707)	(15,798)	(16,181)	(16,245)	(19,257)

Continued on the next page

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June (continued)**Note: Impact of net cash appropriation arrangements**

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(15,707)	(15,798)	(16,181)	(16,245)	(19,257)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	15,465	15,798	16,181	16,245	17,943
plus: depreciation/amortisation expenses for ROU assets (b)	20,581	20,481	20,665	20,818	22,403
less: lease principal repayments (b)	20,339	20,481	20,665	20,818	21,089
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,507	2,507	2,507	2,507	2,507
Trade and other receivables	129,781	129,781	129,781	129,781	129,781
Total financial assets	132,288	132,288	132,288	132,288	132,288
Non-financial assets					
Land and buildings	189,907	177,820	172,109	172,939	174,074
Property, plant and equipment	36,113	34,153	31,818	30,730	25,197
Intangibles	11,190	9,746	10,481	7,931	6,681
Other non-financial assets	7,490	7,490	7,490	7,490	7,490
Total non-financial assets	244,700	229,209	221,898	219,090	213,442
Total assets	376,988	361,497	354,186	351,378	345,730
LIABILITIES					
Payables					
Suppliers	6,233	6,233	6,233	6,233	6,233
Other payables	4,535	4,535	4,535	4,535	4,535
Total payables	10,768	10,768	10,768	10,768	10,768
Interest bearing liabilities					
Leases	128,364	115,383	110,362	110,362	110,362
Total interest bearing liabilities	128,364	115,383	110,362	110,362	110,362
Provisions					
Employee provisions	66,947	66,947	66,947	66,947	66,947
Other provisions	4,731	4,731	5,328	5,328	5,328
Total provisions	71,678	71,678	72,275	72,275	72,275
Total liabilities	210,810	197,829	193,405	193,405	193,405
Net assets	166,178	163,668	160,781	157,973	152,325
EQUITY*					
Parent entity interest					
Contributed equity	218,659	231,947	245,241	258,678	272,287
Reserves	17,993	17,993	17,993	17,993	17,993
Retained surplus (accumulated deficit)	(70,474)	(86,272)	(102,453)	(118,698)	(137,955)
Total parent entity interest	166,178	163,668	160,781	157,973	152,325
Total equity	166,178	163,668	160,781	157,973	152,325

Prepared on Australian Accounting Standards basis.

*'Equity' is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(70,474)	17,993	218,659	166,178
Adjusted opening balance	(70,474)	17,993	218,659	166,178
Comprehensive income				
Surplus/(deficit) for the period	(15,798)	-	-	(15,798)
Total comprehensive income	(15,798)	-	-	(15,798)
of which:				
Attributable to the Australian Government	(15,798)	-	-	(15,798)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	13,288	13,288
Sub-total transactions with owners	-	-	13,288	13,288
Estimated closing balance as at 30 June 2026	(86,272)	17,993	231,947	163,668
Closing balance attributable to the Australian Government	(86,272)	17,993	231,947	163,668

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	393,387	394,126	382,453	385,428	382,851
Sale of goods and rendering of services	2,227	2,233	2,241	2,243	2,248
Total cash received	395,614	396,359	384,694	387,671	385,099
Cash used					
Employees	281,735	291,901	281,307	281,855	281,365
Suppliers	79,331	82,389	81,717	83,361	80,987
Interest payments on lease liability	1,577	1,588	1,602	1,637	1,658
Total cash used	362,643	375,878	364,626	366,853	364,010
Net cash from/(used by) operating activities	32,971	20,481	20,068	20,818	21,089
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	46,237	13,288	12,697	13,437	13,609
Total cash used	46,237	13,288	12,697	13,437	13,609
Net cash from/(used by) investing activities	(46,237)	(13,288)	(12,697)	(13,437)	(13,609)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	33,605	13,288	13,294	13,437	13,609
Total cash received	33,605	13,288	13,294	13,437	13,609
Cash used					
Principal payments on lease liability	20,339	20,481	20,665	20,818	21,089
Total cash used	20,339	20,481	20,665	20,818	21,089
Net cash from/(used by) financing activities	13,266	(7,193)	(7,371)	(7,381)	(7,480)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	2,507	2,507	2,507	2,507	2,507
Cash and cash equivalents at the end of the reporting period	2,507	2,507	2,507	2,507	2,507

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	33,605	13,288	13,294	13,437	13,609
Total new capital appropriations	33,605	13,288	13,294	13,437	13,609
<i>Provided for:</i>					
Purchase of non-financial assets	33,605	13,288	13,294	13,437	13,609
Total items	33,605	13,288	13,294	13,437	13,609
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation - DCB (a)	46,237	13,288	13,294	13,437	13,609
TOTAL	46,237	13,288	13,294	13,437	13,609
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	46,237	13,288	13,294	13,437	13,609
Total cash used to acquire assets	46,237	13,288	13,294	13,437	13,609

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	88,696	48,091	42,878	179,665
Gross book value - ROU assets	220,071	7,499	-	227,570
Accumulated depreciation/ amortisation and impairment	(17,515)	(14,541)	(31,688)	(63,744)
Accumulated depreciation/amortisation and impairment - ROU assets	(101,345)	(4,936)	-	(106,281)
Opening net book balance	189,907	36,113	11,190	237,210
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	6,979	4,988	1,321	13,288
By purchase - appropriation equity - ROU assets	7,500	-	-	7,500
Total additions	14,479	4,988	1,321	20,788
Other movements				
Depreciation/amortisation expense	(7,121)	(5,912)	(2,765)	(15,798)
Depreciation/amortisation on ROU assets	(19,445)	(1,036)	-	(20,481)
Total other movements	(26,566)	(6,948)	(2,765)	(36,279)
As at 30 June 2026				
Gross book value	95,675	53,079	44,199	192,953
Gross book value - ROU assets	227,571	7,499	-	235,070
Accumulated depreciation/ amortisation and impairment	(24,636)	(20,453)	(34,453)	(79,542)
Accumulated depreciation/amortisation and impairment - ROU assets	(120,790)	(5,972)	-	(126,762)
Closing net book balance	177,820	34,153	9,746	221,719

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025-2026,

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Suppliers	947	967	993	1,016	1,039
Write-down and impairment of assets	3,550	3,550	3,550	3,550	3,550
Other expenses	900	900	900	900	900
Total expenses administered on behalf of Government	5,397	5,417	5,443	5,466	5,489
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Non-taxation revenue					
Other revenue	104,201	106,572	113,438	116,058	118,727
Total non-taxation revenue	104,201	106,572	113,438	116,058	118,727
Total own-source revenue administered on behalf of Government	104,201	106,572	113,438	116,058	118,727
Total own-sourced income administered on behalf of Government	104,201	106,572	113,438	116,058	118,727
Net cost of/(contribution by) services	(98,804)	(101,155)	(107,995)	(110,592)	(113,238)
Total comprehensive income/(loss)	98,804	101,155	107,995	110,592	113,238

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	266	266	266	266	266
Trade and other receivables	1,578	1,578	1,578	1,578	1,578
Total financial assets	1,844	1,844	1,844	1,844	1,844
Total assets administered on behalf of Government	1,844	1,844	1,844	1,844	1,844
LIABILITIES					
Payables					
Suppliers	64	64	64	64	64
Other payables	408	408	408	408	408
Total payables	472	472	472	472	472
Total liabilities administered on behalf of Government	472	472	472	472	472
Net assets/(liabilities)	1,372	1,372	1,372	1,372	1,372

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Other	100,651	103,022	109,888	114,358	115,177
Total cash received	100,651	103,022	109,888	114,358	115,177
Cash used					
Suppliers	947	967	993	1,016	1,039
Other	900	900	900	900	900
Total cash used	1,847	1,867	1,893	1,916	1,939
Net cash from/(used by) operating activities	98,804	101,155	107,995	112,442	113,238
Net increase/(decrease) in cash held	98,804	101,155	107,995	112,442	113,238
Cash and cash equivalents at beginning of reporting period	266	266	266	266	266
Cash from Official Public Account for:					
- Appropriations	1,847	1,867	1,893	1,916	1,939
Total cash from Official Public Account	1,847	1,867	1,893	1,916	1,939
Cash to Official Public Account for:					
- Appropriations	(100,651)	(103,022)	(109,888)	(114,358)	(115,177)
Total cash to Official Public Account	(100,651)	(103,022)	(109,888)	(114,358)	(115,177)
Cash and cash equivalents at end of reporting period	266	266	266	266	266

Prepared on Australian Accounting Standards basis.

High Court of Australia

**Entity resources and planned
performance**

High Court of Australia

Section 1: Entity overview and resources

1.1 Strategic direction statement

The High Court of Australia (High Court) is the highest court in the Australian judicial system. It was established in 1901 by section 71 of the Constitution.

The Constitution confers both an appellate and original jurisdiction upon the High Court. Appeals from the Supreme Courts of the States and Territories, from the Federal Court of Australia and from the Federal Circuit and Family Court of Australia are heard pursuant to special leave granted. The High Court is also the final arbiter upon constitutional questions. These may come on appeal from a lower court or be initiated by an application to the High Court itself.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the High Court for its operations. The table summarises how resources will be applied by outcome. Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: High Court resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Opening balance/cash reserves at 1 July	13,340	10,033
Funds from Government		
Annual appropriations - ordinary annual services (a)		
Outcome 1	20,993	21,185
Annual appropriations - other services (b)		
Equity injection	550	550
Total annual appropriations	21,543	21,735
Total funds from Government	21,543	21,735
Funds from other sources		
Interest	255	190
Sale of goods and services	250	250
Other	120	120
Total funds from other sources	625	560
Total net resourcing for High Court	35,508	32,328
	2024-25	2025-26
Average staffing level (number)	78	78

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2025.

(b) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 1) 2025-2026.

Note: The High Court is not a prescribed entity under the *Public Governance, Performance and Accountability Act 2013*, consequently tables for the High Court may differ from the standard tables for other entities subject to the Act.

1.3 Budget measures

The High Court has no budget measures announced since the 2024-25 Budget. For this reason, Table 1.2 is not presented.

Section 2: Outcomes and planned performance

The High Court is not subject to the *Public Governance, Performance and Accountability Act 2013* and is therefore not subject to the requirements under the Commonwealth performance framework.

The functions of the High Court are to:

- interpret and apply the law of Australia
- decide cases of special federal significance, including challenges to the constitutional validity of laws
- hear appeals, by special leave, from federal, state and territory courts.

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: To interpret and uphold the Australian Constitution and perform the functions of the ultimate appellate Court in Australia.

This table shows how much the High Court intends to spend (on an accrual basis) on achieving Outcome 1 by Departmental funding sources. The budgeted expenditure for Outcome 1 does not include judicial salaries and allowances. The salaries and allowances paid to the Chief Justice and other Justices of the High Court are paid by the Attorney General's Department from a special appropriation held by the Australian Public Service Commission.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: High Court Business					
Revenue from Government					
Ordinary annual services (Appropriation Bill No. 1)	18,215	18,369	18,301	18,499	18,734
Expenses not requiring appropriation in the budget year (a)	10,755	11,255	11,255	11,255	11,255
Revenues from other independent sources	625	560	565	565	565
Total expenses for Program 1.1	29,595	30,184	30,121	30,319	30,554

	2024-25	2025-26
Average staffing level (number)	78	78

(a) Expenses not requiring appropriation in the Budget year and forward estimates are made up of depreciation and amortisation expenses, including depreciation on ROU net of lease principal repayments and resources received free of charge.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of the High Court's finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There are no material differences between the High Court's resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statements

The High Court is budgeting for a break-even operating result in 2025-26 after adjusting for unfunded depreciation and amortisation expenses and principal repayments on ROU assets.

Total budgeted income for 2025-26 is estimated to be \$22.029 million, of which \$18.369 million is appropriated for operating expenses.

Balance Sheet

The High Court's net assets (equity) position decreases over the forward estimates as the capital funding provided is less than forecast depreciation expenses over the period.

Capital budget statement

The capital budget statement shows total capital expenditure of \$3.870m million for 2025-26 funded from equity injections of \$0.550 million, \$2.815 million funded by departmental capital budget, \$0.440m funded internally from departmental resources and \$0.065 million funded from ROU leases.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	10,514	10,648	10,919	10,919	10,918
Suppliers	11,364	11,319	10,985	11,183	11,419
Depreciation and amortisation (a)	7,715	8,215	8,215	8,215	8,215
Finance costs	2	2	2	2	2
Total expenses	29,595	30,184	30,121	30,319	30,554
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	250	250	250	250	250
Interest	255	190	195	195	195
Other	120	120	120	120	120
Total own-source revenue	625	560	565	565	565
Gains					
Resources free of charge	3,100	3,100	3,100	3,100	3,100
Total gains	3,100	3,100	3,100	3,100	3,100
Total own-source income	3,725	3,660	3,665	3,665	3,665
Net (cost of)/contribution by services	(25,870)	(26,524)	(26,456)	(26,654)	(26,889)
Revenue from Government	18,215	18,369	18,301	18,499	18,734
Surplus/(deficit) attributable to the Australian Government	(7,655)	(8,155)	(8,155)	(8,155)	(8,155)
Total comprehensive income/(loss) attributable to the Australian Government	(7,655)	(8,155)	(8,155)	(8,155)	(8,155)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(7,655)	(8,155)	(8,155)	(8,155)	(8,155)
plus: depreciation/amortisation expenses previously funded through revenue appropriations (a)	7,640	8,140	8,140	8,140	8,140
plus: depreciation/amortisation expenses for ROU assets (b)	75	75	75	75	75
less: lease principal repayments (b)	60	60	60	60	60
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Appropriation Bill (No. 1) revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Appropriation Bill (No. 1) and Supply Bill (No. 1). For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	1,587	1,828	1,768	1,768	1,648
Trade and other receivables	1,007	1,007	1,007	1,007	1,007
Other investments	8,446	8,005	8,406	8,406	8,406
Total financial assets	11,040	10,840	11,181	11,181	11,061
Non-financial assets					
Land and buildings	229,889	225,840	220,846	215,947	210,944
Property, plant and equipment	15,588	15,307	15,524	16,030	16,756
Heritage and & Cultural Assets	6,103	6,103	6,103	6,103	6,103
Intangibles	441	426	411	386	361
Other non-financial assets	302	302	302	302	302
Total non-financial assets	252,323	247,978	243,186	238,768	234,466
Total assets	263,363	258,818	254,367	249,949	245,527
LIABILITIES					
Payables					
Suppliers	350	350	350	350	350
Other payables	30	30	30	30	30
Total payables	380	380	380	380	380
Interest bearing liabilities					
Leases	175	180	180	180	180
Total interest bearing liabilities	175	180	180	180	180
Provisions					
Employee provisions	3,512	3,751	3,751	3,751	3,751
Other provisions	377	377	377	377	377
Total provisions	3,889	4,128	4,128	4,128	4,128
Total liabilities	4,444	4,688	4,688	4,688	4,688
Net assets	258,919	254,130	249,679	245,261	240,839
EQUITY*					
Parent entity interest					
Contributed equity	125,566	128,932	132,636	136,373	140,106
Reserves	235,976	235,976	235,976	235,976	235,976
Retained surplus (accumulated deficit)	(102,623)	(110,778)	(118,933)	(127,088)	(135,243)
Total parent entity interest	258,919	254,130	249,679	245,261	240,839
Total equity	258,919	254,130	249,679	245,261	240,839

Prepared on Australian Accounting Standards basis.

**'Equity' is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(102,623)	235,976	125,566	258,919
Adjusted opening balance	(102,623)	235,976	125,566	258,919
Comprehensive income				
Surplus/(deficit) for the period	(8,155)	-	-	(8,155)
Total comprehensive income	(8,155)	-	-	(8,155)
of which:				
Attributable to the Australian Government	(8,155)	-	-	(7,655)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	550	550
Departmental Capital Budget (DCB)	-	-	2,816	2,816
Sub-total transactions with owners	-	-	3,366	3,366
Estimated closing balance as at 30 June 2026	(110,778)	235,976	128,932	254,130
Closing balance attributable to the Australian Government	(110,778)	235,976	128,932	254,130

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	18,215	18,369	18,301	18,499	18,734
Sale of goods and rendering of services	250	250	250	250	250
Interest	255	190	195	195	195
Net GST received	785	785	785	-	-
Other	120	120	120	120	120
Total cash received	19,625	19,714	19,651	19,064	19,299
Cash used					
Employees	10,302	10,409	10,919	10,919	10,918
Suppliers	8,264	8,219	7,885	8,083	8,319
Net GST paid	785	785	785	-	-
Interest payments on lease liability	2	2	2	2	2
Total cash used	19,353	19,415	19,591	19,004	19,239
Net cash from/(used by) operating activities	272	299	60	60	60
INVESTING ACTIVITIES					
Cash received					
Investments	3,554	441	-	-	-
Total cash received	3,554	441	-	-	-
Cash used					
Purchase of property, plant and equipment and intangibles	6,847	3,805	3,363	3,737	3,853
Investments	-	-	401	-	-
Total cash used	6,847	3,805	3,764	3,737	3,853
Net cash from/(used by) investing activities	(3,293)	(3,364)	(3,764)	(3,737)	(3,853)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	3,328	3,366	3,704	3,737	3,733
Total cash received	3,328	3,366	3,704	3,737	3,733
Cash used					
Principal payments on lease liability	60	60	60	60	60
Total cash used	60	60	60	60	60
Net cash from/(used by) financing activities	3,268	3,306	3,644	3,677	3,673
Net increase/(decrease) in cash held	247	241	(60)	-	(120)
Cash and cash equivalents at the beginning of the reporting period	1,340	1,587	1,828	1,768	1,768
Cash and cash equivalents at the end of the reporting period	1,587	1,828	1,768	1,768	1,648

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	550	550	850	850	850
Equity injections - Bill 2	2,778	2,816	2,854	2,843	2,883
Total new capital appropriations	3,328	3,366	3,704	3,693	3,733
<i>Provided for:</i>					
Purchase of non-financial assets	3,328	3,366	3,704	3,693	3,733
Total items	3,328	3,366	3,704	3,693	3,733
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	2,550	550	850	850	918
Funded by capital appropriation – DCB (b)	2,778	2,815	2,513	2,843	2,815
Funded internally from departmental resources	1,519	440	-	-	-
TOTAL	6,847	3,805	3,363	3,693	3,733
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	6,912	3,870	3,428	3,758	3,798
less: ROU Additions	(65)	(65)	(65)	(65)	(65)
Total cash used to acquire assets	6,847	3,805	3,363	3,693	3,733

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Land	Buildings	Other property, plant and equipment	Heritage and cultural	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025						
Gross book value	10,200	225,508	21,626	6,103	2,240	265,677
Gross book value - ROU assets	-	-	623	-	-	623
Accumulated depreciation/ amortisation and impairment	-	(5,819)	(6,207)	-	(1,799)	(13,825)
Accumulated depreciation/ amortisation and impairment – ROU assets	-	-	(454)	-	-	(454)
Opening net book balance	10,200	219,689	15,588	6,103	441	252,021
Capital asset additions						
Estimated expenditure on new or replacement assets						
By purchase - appropriation equity (a)	-	-	550	-	-	550
By purchase – appropriation ordinary annual services (b)	-	2,251	554	-	10	2,815
By purchase – appropriation ordinary annual services – ROU assets	-	-	65	-	-	65
By purchase - other	-	-	440	-	-	440
Total additions	-	2,251	1,609	-	10	3,870
Other movements						
Depreciation/amortisation expense	-	(6,300)	(1,815)	-	(25)	(8,140)
Depreciation/amortisation on ROU assets	-	-	(75)	-	-	(75)
Total other movements	-	(6,300)	(1,890)	-	(25)	(8,215)
As at 30 June 2025						
Gross book value	10,200	227,759	23,170	6,103	2,250	269,482
Gross book value - ROU assets	-	-	688	-	-	688
Accumulated depreciation/ amortisation and impairment	-	(12,119)	(8,022)	-	(1,824)	(21,965)
Accumulated depreciation/ amortisation and impairment – ROU assets	-	-	(529)	-	-	(529)
Closing net book balance	10,200	215,640	15,307	6,103	426	247,676

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation equity' refers to equity injection appropriations provided through Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026.
- (b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No.1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OWN-SOURCE INCOME					
Non-taxation revenue					
Fees and charges	2,425	2,450	2,500	2,550	2,550
Total non-taxation revenue	2,425	2,450	2,500	2,550	2,550
Total own-source revenue administered on behalf of Government	2,425	2,450	2,500	2,550	2,550
Net (cost of)/contribution by services	2,425	2,450	2,500	2,550	2,550
Total comprehensive income/(loss)	2,425	2,450	2,500	2,550	2,550

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted assets and liabilities administered on behalf of Government (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	192	209	221	233	245
Total financial assets	192	209	221	233	245
Total assets administered on behalf of Government	192	209	221	233	245
Net assets/(liabilities)	192	209	221	233	245

Prepared on Australian Accounting Standards basis.

Table 3.9: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Fees and charges	2,450	2,500	2,550	2,550	2,550
Total cash received	2,450	2,500	2,550	2,550	2,550
Net cash from/(used by) operating activities	2,450	2,500	2,550	2,550	2,550
Net increase/(decrease) in cash held	2,450	2,500	2,550	2,550	2,550
Cash and cash equivalents at beginning of reporting period	179	192	209	221	233
Cash to Official Public Account for Other	(2,437)	(2,483)	(2,538)	(2,538)	(2,538)
<i>Total cash to Official Public Account</i>	<i>(2,437)</i>	<i>(2,483)</i>	<i>(2,538)</i>	<i>(2,538)</i>	<i>(2,538)</i>
Cash and cash equivalents at end of reporting period	192	209	221	233	245

Prepared on Australian Accounting Standards basis.

National Anti-Corruption Commission

**Entity resources and planned
performance**

National Anti-Corruption Commission

Section 1: Entity overview and resources

1.1 Strategic direction statement

The National Anti-Corruption Commission (NACC) is an independent Commonwealth entity established under the *National Anti-Corruption Commission Act 2022* (NACC Act) to provide independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated, and responded to appropriately. It commenced operations on 1 July 2023.

Under the NACC Act, the NACC is able to investigate alleged corrupt conduct involving Commonwealth public officials. Public officials include ministers, parliamentarians and their staff, and staff members and contractors of Commonwealth agencies. The NACC can investigate any person, even if they are not a public official, if they do something that might cause a public official to carry out their official role other than honestly or impartially.

The NACC also provides education to the public service, and the public, about corruption risks and prevention.

In 2025-26, the NACC will achieve its purpose through the delivery of five key activities:

1. Detecting corruption and enhancing the Commonwealth public sector's capabilities to detect corruption.
2. Receiving and assessing referrals of alleged corrupt conduct.
3. Conducting NACC investigations into corruption issues that could involve serious or systemic corrupt conduct. These investigations may be undertaken jointly with other Commonwealth agencies or with state or territory agencies.
4. Referring allegations of corrupt conduct to other Commonwealth agencies for investigation.
5. Creating and disseminating information and education to enhance the effectiveness and maturity of approaches to corruption prevention and build a strong integrity culture across the public sector.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: National Anti-Corruption Commission resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 Estimated actual \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	30,873	37,702
Departmental appropriation (c)	65,551	65,987
s74 External Revenue (d)	-	-
Departmental capital budget (e)	-	350
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	2,380	-
Equity injection	11,007	168
Total departmental annual appropriations	109,811	104,207
<i>less departmental appropriations drawn from annual/special appropriations and credited to special accounts</i>		
Total departmental resourcing	109,811	104,207
Total resourcing for National Anti-Corruption Commission	109,811	104,207
	2024-25	2025-26
Average staffing level (number)	225	266

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes \$9.315m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

(f) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

1.3 Budget measures

The NACC has no budget measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO). For this reason, Table 1.2 is not presented.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measures described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plan and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.

The most recent corporate plan for the NACC can be found at:
<https://www.nacc.gov.au/resource-centre/national-anti-corruption-commission-Corporate-Plan-2024-28>

The most recent annual performance statement can be found at:
https://www.nacc.gov.au/sites/default/files/documents/2024-11/annual_report_2023-24.pdf

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.

This table shows how much NACC intends to spend (on an accrual basis) on achieving the outcome, broken down by Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: NACC - Departmental - Outcome 1					
Departmental expenses					
Departmental appropriation	62,902	63,504	65,320	66,696	68,076
Expenses not requiring appropriation in the Budget year (a)	4,715	7,882	7,305	7,305	7,305
Departmental total	67,617	71,386	72,625	74,001	75,381
Total expenses for program 1.1	67,617	71,386	72,625	74,001	75,381

	2024-25	2025-26
Average staffing level (number)	225	266

(a) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Independent assurance to the Australian community that corrupt conduct involving Commonwealth public officials is prevented, detected, investigated and responded to appropriately.		
Program 1.1 - Detect and investigate serious or systemic corrupt conduct involving Commonwealth public officials; assist Australian Government entities to manage corruption risks through corruption prevention education and information.		
Key activities	1. Detect corruption. 2. Receive and assess referrals of alleged corrupt conduct. 3. Conduct investigations into corruption issues that could involve serious or systemic corrupt conduct. 4. Refer allegations of corrupt conduct back to Commonwealth agencies for investigation. 5. Create and disseminate information and education to support corruption prevention.	
Year	Performance measures	Expected performance results
Current Year 2024–25	1.1 Percentage of referrals assessed within 90 days.	80% On track
	1.2 Percentage of investigations finalised within 2 years.	60% On track
	1.3 Number of corruption prevention and education products and engagements	100 On track
Year	Performance measures	Planned performance results
Budget Year 2025–26	1.1 Percentage of referrals assessed within 90 days.	80%
	1.2 Percentage of investigations finalised within 2 years.	60%
	1.3 Number of corruption prevention and education products and engagements	100
Forward Estimates 2026–29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The NACC is budgeting for a break-even result in 2025-26 after accounting for principal repayments on leased assets and excluding unfunded depreciation and amortisation expenses.

Income Statement

The NACC's revenue from government for 2025-26 is \$65.987 million primarily comprising \$41.444 million for employee expenses and \$21.566 million for supplier expenses. Principal lease repayments, through net cash appropriation arrangements, utilise \$2.483 million of revenue from government. The NACC is budgeting for a technical operating loss of \$0.199 million in 2024-25 due to the accounting treatment for non-ROU depreciation in the absence of DCB. This has no cash impact and does not affect the organisation's financial sustainability.

Balance Sheet

In 2025-26, the NACC's Land and Buildings are estimated at \$36.138 million representing the value of the NACC's properties within its national property portfolio through the value of Right of Use (leased assets) and the fit-out of these premises. The value of Intangible assets is estimated to be \$8.784 million primarily related to the NACC's secure and independent Information and Communications Technology environment.

In 2025-26, the NACC's liabilities include \$14.102 million for Leases of properties within the NACC's national property portfolio, the value of which reduce over the forward estimates due to principal lease repayments, and \$10.814 million for Employee Provisions.

Capital Budget Statement

In 2025-26, the NACC will receive \$0.350m Departmental capital budget and \$0.168 million equity funding to maintain its ICT environment and for property plant and equipment requirements across its national property portfolio.

3.2 Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	36,469	41,444	42,854	44,140	45,465
Suppliers	22,222	21,566	22,049	22,205	22,332
Depreciation and amortisation (a)	8,283	7,792	7,215	7,215	7,215
Finance costs	643	584	507	441	369
Total expenses	67,617	71,386	72,625	74,001	75,381
LESS:					
OWN-SOURCE INCOME					
Other	90	90	90	90	90
Total own-source income	90	90	90	90	90
Net (cost of)/contribution by services	(67,527)	(71,296)	(72,535)	(73,911)	(75,291)
Revenue from Government	65,551	65,987	67,216	68,401	69,959
Surplus/(deficit) attributable to the Australian Government	(1,976)	(5,309)	(5,319)	(5,510)	(5,332)
Total comprehensive income/(loss)	(1,976)	(5,309)	(5,319)	(5,510)	(5,332)
Total comprehensive income/(loss) attributable to the Australian Government	(1,976)	(5,309)	(5,319)	(5,510)	(5,332)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,976)	(5,309)	(5,319)	(5,510)	(5,332)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	-	3,710	3,762	3,762	3,762
plus: depreciation/amortisation expenses for ROU assets (b)	4,625	4,082	3,453	3,453	3,453
less: lease principal repayments (b)	(2,848)	(2,483)	(1,896)	(1,705)	(1,883)
Net Cash Operating Surplus/ (Deficit)	(199)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Financial assets					
Cash and cash equivalents	60	60	60	60	60
Trade and other receivables	51,235	51,549	51,860	52,209	52,209
Total financial assets	51,295	51,609	51,920	52,269	52,269
Non-financial assets					
Land and buildings	42,651	36,138	30,254	24,370	18,486
Property, plant and equipment	4,118	3,823	3,528	3,583	3,638
Intangibles	9,250	8,784	8,266	7,230	6,194
Other non-financial assets	631	631	631	631	631
Total non-financial assets	56,650	49,376	42,679	35,814	28,949
Total assets	107,945	100,985	94,599	88,083	81,218
LIABILITIES					
Payables					
Suppliers	1,109	1,029	975	991	991
Other payables	724	729	733	737	737
Total payables	1,833	1,758	1,708	1,728	1,728
Interest bearing liabilities					
Leases	16,585	14,102	12,206	10,501	8,618
Total interest bearing liabilities	16,585	14,102	12,206	10,501	8,618
Provisions					
Employee provisions	10,425	10,814	11,175	11,504	11,504
Other provisions	754	754	754	754	754
Total provisions	11,179	11,568	11,929	12,258	12,258
Total liabilities	29,597	27,428	25,843	24,487	22,604
Net assets	78,348	73,557	68,756	63,596	58,614
EQUITY*					
Parent entity interest					
Contributed equity	72,385	72,903	73,421	73,771	74,121
Reserves	802	802	802	802	802
Retained surplus (accumulated deficit)	5,161	(148)	(5,467)	(10,977)	(16,309)
Total parent entity interest	78,348	73,557	68,756	63,596	58,614
Total equity	78,348	73,557	68,756	63,596	58,614

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	5,161	802	72,385	78,348
Adjusted opening balance	5,161	802	72,385	78,348
Comprehensive income				
Surplus/(deficit) for the period	(5,309)	-	-	(5,309)
Total comprehensive income	(5,309)	-	-	(5,309)
Transactions with owners				
Contributions by owners				
Equity injection - Appropriation	-	-	168	168
Departmental Capital Budget (DCB)	-	-	350	350
Sub-total transactions with owners	-	-	518	518
Estimated closing balance as at 30 June 2026	-	-	518	518
Closing balance attributable to the Australian Government	(148)	802	72,903	73,557

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	58,722	65,673	66,905	68,052	69,959
Total cash received	58,722	65,673	66,905	68,052	69,959
Cash used					
Employees	33,544	41,050	42,489	43,807	45,465
Suppliers	21,687	21,556	22,013	22,099	22,242
Interest payments on lease liability	643	584	507	441	369
Total cash used	55,874	63,190	65,009	66,347	68,076
Net cash from/(used by) operating activities	2,848	2,483	1,896	1,705	1,883
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	11,007	518	518	350	350
Total cash used	11,007	518	518	350	350
Net cash from/(used by) investing activities	(11,007)	(518)	(518)	(350)	(350)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	11,007	518	518	350	350
Total cash received	11,007	518	518	350	350
Cash used					
Principal payments on lease liability	2,848	2,483	1,896	1,705	1,883
Total cash used	2,848	2,483	1,896	1,705	1,883
Net cash from/(used by) financing activities	8,159	(1,965)	(1,378)	(1,355)	(1,533)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	60	60	60	60	60
Cash and cash equivalents at the end of the reporting period	60	60	60	60	60

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	-	350	350	350	350
Equity injections - Bill 2	11,007	168	168	-	-
Total new capital appropriations	11,007	518	518	-	-
Provided for:					
Purchase of non-financial assets	11,007	518	518	350	350
Total items	11,007	518	518	350	350
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	11,007	168	168	-	-
Funded by capital appropriation - DCB (b)		350	350	350	350
TOTAL	11,007	518	518	350	350
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	11,007	518	518	350	350
Total cash used to acquire assets	11,007	518	518	350	350

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	35,267	5,328	10,182	50,777
Gross book value - ROU assets	26,811	-	-	26,811
Accumulated depreciation/ amortisation and impairment	(6,927)	(1,210)	(932)	(9,069)
Accumulated depreciation/amortisation and impairment - ROU assets	(12,500)	-	-	(12,500)
Opening net book balance	42,651	4,118	9,250	56,019
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	168	168
By purchase - appropriation ordinary annual services (b)	-	-	350	350
Total additions	-	-	518	518
Other movements				
Depreciation/amortisation expense	(2,431)	(295)	(984)	(3,710)
Depreciation/amortisation on ROU assets	(4,082)	-	-	(4,082)
Total other movements	(6,513)	(295)	(984)	(7,792)
As at 30 June 2026				
Gross book value	35,267	5,328	10,700	51,295
Gross book value - ROU assets	26,811	-	-	26,811
Accumulated depreciation/ amortisation and impairment	(9,358)	(1,505)	(1,916)	(12,779)
Accumulated depreciation/amortisation and impairment - ROU assets	(16,582)	-	-	(16,582)
Closing net book balance	36,138	3,823	8,784	48,745

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025–2026, Supply Bill (No. 2) 2025–2026.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026, Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Office of the Australian Information Commissioner

Entity resources and planned performance

Office of the Australian Information Commissioner

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Office of the Australian Information Commissioner (OAIC) is a separate Australian Government entity established under the *Australian Information Commissioner Act 2010*, responsible for protecting and promoting privacy and information access rights. The functions of the OAIC are:

- ensuring the proper handling of personal information in accordance with the *Privacy Act 1988* and other legislation;
- securing the public's right to access information and promoting open government under the *Freedom of Information Act 1982*; and
- performing strategic functions relating to information management policy and practice in the Australian Government.

In 2025-26, the major areas of focus for the OAIC will be:

- regulating compliance and supporting entities to address privacy harms related to online personal information and security obligations under the Australian Privacy Principles, Notifiable Data Breaches scheme, Digital ID System and co-regulation of the Consumer Data Right;
- leading the promotion of open government and cultivating the FOI capabilities of Australian Government agencies and ministers to secure timely access to and proactive release of government-held information;
- strengthening and enforcing protections for personal information and contributing to privacy law reform;
- advancing our regulatory approach to target current and emerging harms effectively and proportionately while continuing to proactively guide compliance in a dynamic digital environment; and
- building internal capability and culture to advance the OAIC's reputation as an innovative, harms-focused regulator delivering demonstrably efficient and effective regulatory action.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Office of the Australian Information Commissioner resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available	2,788	2,788
Departmental appropriation (b)	38,291	40,270
Total departmental annual appropriations	41,079	43,058
Total departmental resourcing	41,079	43,058
Total resourcing for OAIC	41,079	43,058
	2024-25	2025-26
Average staffing level (number)	179	176

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes departmental capital budget (DCB).

1.3 Budget measures

Budget measures relating to the OAIC are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: OAIC 2025-26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing (a)	1.1					
Departmental payment		400	10,456	3,050	-	-
Strengthening Medicare (b)	1.1					
Departmental payment		-	2,276	-	-	-
Savings from External Labour - further extension (a)	1.1					
Departmental payment		-	-	-	-	(463)
Total payment measures		400	12,732	3,050	-	(463)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The full measure description for *Attorney-General's Portfolio - additional resourcing* appears in 2025-26 Budget Paper No. 2 under the Attorney-General's portfolio.
- (b) The full measure description for *Strengthening Medicare* appears in the Budget Paper No. 2 under the Health portfolio.
- (c) The full measure description for *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for OAIC can be found at:

<https://www.oaic.gov.au/about-the-OAIC/our-corporate-information/corporate-plans/corporate-plan-2024-25>

The most recent annual performance statement can be found at:

<https://www.oaic.gov.au/about-the-OAIC/our-corporate-information/oaic-annual-reports/annual-report-202324>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Provision of public access to Commonwealth Government information, protection of individuals' personal information, and performance of information commissioner, freedom of information and privacy functions.

This table shows how much the OAIC intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Complaint handling, compliance and monitoring, and education and promotion.					
Departmental expenses					
Departmental appropriation	38,291	40,270	30,169	25,680	26,013
Expenses not requiring appropriation in the Budget year (b)	417	363	407	254	212
Departmental total	38,708	40,633	30,576	25,934	26,225
Total expenses for program 1.1	38,708	40,633	30,576	25,934	26,225

	2024-25	2025-26
Average staffing level (number)	179	176

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the *Public Governance, Performance and Accountability Act 2023*.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured.

Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Provision of public access to Commonwealth Government information, protection of individuals’ personal information, and performance of Information Commissioner, freedom of information and privacy functions.		
Program 1.1 – Complaints handling, compliance and monitoring and education and promotion		
Key activities (a)	<ul style="list-style-type: none">• Influence and uphold privacy and information access rights frameworks• Advance online privacy protections for Australians• Encourage and support access to government information• Take a contemporary, harms-based approach to regulation	
Year	Performance measures (b)	Expected performance results
Current Year 2024–25	Intended Result 1.1 – The OAIC’s activities support the effective regulation of the Consumer Data Right	<ul style="list-style-type: none">• Baseline set in 2022-2023 exceeded.
	Intended Result 1.2 – The OAIC’s regulatory outputs are timely	<ul style="list-style-type: none">• 80% of privacy complaints are finalised within 12 months.• 80% of CIIs are finalised within 12 months.• 80% of NDBs are finalised within 60 days.• 80% of My Health Record notifications are finalised within 60 days.• 80% of IC reviews are finalised within 12 months.• 80% of FOI complaints are finalised within 12 months.• 90% of written enquiries are finalised within 10 working days.
	Intended Result 2 – The OAIC’s activities support innovation and capacity for Australian businesses to benefit from using data, while minimising privacy risks for the community	<ul style="list-style-type: none">• Baseline set in 2022-2023 exceeded.
	Intended Result 3 – The OAIC’s activities support Australian Government agencies to provide quick access to information requested and at the lowest reasonable cost, and proactively publish information of interest to the community.	<ul style="list-style-type: none">• 90% of OAIC recommendations made following FOI complaint investigations accepted by agencies.• Baseline set in 2022-2023 exceeded.
	Intended Result 4 – The OAIC’s approach to its regulatory role is consistent with better practice principles	<ul style="list-style-type: none">• Baseline set in 2022-2023 exceeded.

Outcome 1 – Provision of public access to Commonwealth Government information, protection of individuals’ personal information, and performance of Information Commissioner, freedom of information and privacy functions.				
Program 1.1 – Complaints handling, compliance and monitoring and education and promotion				
Year	Performance measures (b)		Planned performance results	
Budget Year 2025–26	Intended Result 1 – The OAIC reduces its case load that is greater than 12 months old		<ul style="list-style-type: none">Reduction in number of cases greater than 12 months old by a percentage target. Baseline percentage target to be established in 2025-2026	
Forward Estimates 2026–29	The progression of planned performance results is as follows over the forward estimates:			
	Intended result	26/27	27/28	28/29
	1.1	Baseline set in 25/26 achieved	Baseline set in 25/26 achieved	Baseline set in 25/26 achieved
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil				

- (a) Refers to key activities that will be reflected in the 2025–26 corporate plan.
- (b) The OAIC has adjusted its performance measures to account for the uplift in its regulatory posture. The details of the OAIC's measures and performance results will be reported its 2025–26 corporate plan and annual performance statements.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

OAIC is budgeting for an underlying break-even net cash operating result for the budget year and forward estimates, after taking into account depreciation, amortisation and leased asset adjustments.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	21,890	21,709	16,270	15,880	16,424
Suppliers	15,442	17,828	13,166	8,918	8,670
Depreciation and amortisation (a)	1,370	1,095	1,120	1,120	1,120
Finance costs	6	1	20	16	11
Total expenses	38,708	40,633	30,576	25,934	26,225
LESS:					
OWN-SOURCE INCOME					
Gains					
Other	33	33	36	36	36
Total gains	33	33	36	36	36
Total own-source income	33	33	36	36	36
Net (cost of)/contribution by services	(38,675)	(40,600)	(30,540)	(25,898)	(26,189)
Revenue from Government	38,291	40,270	30,169	25,680	26,013
Surplus/(deficit) attributable to the Australian Government	(384)	(330)	(371)	(218)	(176)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(384)	(330)	(371)	(218)	(176)
Total comprehensive income/(loss) attributable to the Australian Government	(384)	(330)	(371)	(218)	(176)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(384)	(330)	(371)	(218)	(176)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	435	395	185	185	185
plus: depreciation/amortisation expenses for ROU assets (b)	935	700	935	935	935
less: lease principal repayments (b)	986	765	749	902	944
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(b) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(c) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	5,461	5,480	5,442	5,442	5,442
Trade and other receivables	6,835	6,835	6,835	6,835	6,835
Total financial assets	12,296	12,315	12,277	12,277	12,277
Non-financial assets					
Land and buildings	700	-	3,765	2,830	1,895
Property, plant and equipment	945	570	405	240	75
Intangibles	729	709	708	688	668
Other non-financial assets	200	200	200	200	200
Total non-financial assets	2,574	1,479	5,078	3,958	2,838
Total assets	14,870	13,794	17,355	16,235	15,115
LIABILITIES					
Payables					
Suppliers	2,271	2,271	2,271	2,271	2,271
Other payables	799	799	799	799	799
Total payables	3,070	3,070	3,070	3,070	3,070
Interest bearing liabilities					
Leases	746	-	3,932	3,030	2,086
Total interest bearing liabilities	746	-	3,932	3,030	2,086
Provisions					
Employee provisions	6,793	6,793	6,793	6,793	6,793
Total provisions	6,793	6,793	6,793	6,793	6,793
Total liabilities	10,609	9,863	13,795	12,893	11,949
Net assets	4,261	3,931	3,560	3,342	3,166
EQUITY*					
Parent entity interest					
Contributed equity	7,053	7,053	7,053	7,053	7,053
Reserves	606	606	606	606	606
Retained surplus (accumulated deficit)	(3,398)	(3,728)	(4,099)	(4,317)	(4,493)
Total parent entity interest	4,261	3,931	3,560	3,342	3,166
Total equity	4,261	3,931	3,560	3,342	3,166

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(3,398)	606	7,053	4,261
Adjusted opening balance	(3,398)	606	7,053	4,261
Comprehensive income				
Surplus/(deficit) for the period	(330)	-	-	(330)
Total comprehensive income	(330)	-	-	(330)
of which:				
Attributable to the Australian Government	(330)	-	-	(330)
Estimated closing balance as at 30 June 2026	(3,728)	606	7,053	3,931
Closing balance attributable to the Australian Government	(3,728)	606	7,053	3,931

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	38,291	40,270	30,169	25,680	26,476
Net GST received	294	327	-	-	-
Total cash received	38,585	40,597	30,169	25,680	26,476
Cash used					
Employees	21,890	21,709	16,270	15,880	16,424
Suppliers	15,409	17,795	13,130	8,882	9,097
Net GST paid	294	327	-	-	-
Interest payments on lease liability	6	1	20	16	11
Total cash used	37,599	39,832	29,420	24,778	25,532
Net cash from/(used by) operating activities	986	765	749	902	944
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	19	-	-	-	-
Total cash used	19	-	-	-	-
Net cash from/(used by) investing activities	(19)	-	-	-	-
FINANCING ACTIVITIES					
Cash used					
Principal payments on lease liability	986	765	749	902	944
Total cash used	986	765	749	902	944
Net cash from/(used by) financing activities	(986)	(765)	(749)	(902)	(944)
Net increase/(decrease) in cash held	(19)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	5,480	5,461	5,442	5,442	5,442
Cash and cash equivalents at the end of the reporting period	5,461	5,461	5,442	5,442	5,442

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
PURCHASE OF NON-FINANCIAL ASSETS					
Funded internally from departmental resources (a)	19	-	-	-	-
TOTAL	19	-	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	19	-	-	-	-
Total cash used to acquire assets	19	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Includes prior year Act 1/3/5 appropriations.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	-	6,205	4,193	10,398
Gross book value - ROU assets	7,865	-	-	7,865
Accumulated depreciation/ amortisation and impairment	-	(5,260)	(3,464)	(8,724)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,165)	-	-	(7,165)
Opening net book balance	700	945	729	2,374
Other movements				
Depreciation/amortisation expense	-	(375)	(20)	(395)
Depreciation/amortisation on ROU assets	(700)	-	-	(700)
Total other movements	(700)	(375)	(20)	(1,095)
As at 30 June 2026				
Gross book value	-	6,205	4,193	10,398
Gross book value - ROU assets	7,865	-	-	7,865
Accumulated depreciation/ amortisation and impairment	-	(5,635)	(3,484)	(9,119)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,865)	-	-	(7,865)
Closing net book balance	-	570	709	1,279

Prepared on Australian Accounting Standards basis.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No.1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Office of the Commonwealth Ombudsman

Entity resources and planned performance

Office of the Commonwealth Ombudsman

Section 1: Entity overview and resources

1.1 Strategic direction statement

The outcome for the Office of the Commonwealth Ombudsman (the Office) is fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.

The Office delivers this outcome through its purpose to:

- Contributes to maintaining the integrity of entities serving the Australian community by providing assurance that the Australian Government entities, prescribed private sector organisations and higher education institutions we oversee act reasonably and treat people fairly.
- Influences systemic improvement in public administration in Australia.

We achieve this through complaint handling, conducting investigations, conducting visits and inspections, encouraging good public administration practices, and administering a specialist redress scheme.

In 2025-26 our effort will be informed by the following objectives (Table 2.1.2 provides further detail):

Objective 1	Provide independent, effective, efficient, and accessible complaint handling services to ensure the entities we oversee act with fairness and integrity
Objective 2	Provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, through inspections, visits, and reports.
Objective 3	Maintain the confidence of the community, Parliament, and the entities we oversee.
Objective 4	Influence enduring systemic improvement in public administration, through formal and informal comments, suggestions and recommendations, strategic engagement, inspections, visits, education, and investigations.

To support these goals, during 2025-26 we will prioritise:

- Delivering and investing in effective, efficient, and accessible complaints management as the central function of the Office, including a continued focus on earlier resolution of complaints, where possible, to allow complainants to move on with their lives.
- Establishing the National Student Ombudsman within the Office and commencing this statutory function including handling complaints from higher education students nationally.
- Enhancing the value and efficiency of our statutory oversight functions to provide assurance over detention facilities, law enforcement agencies, and integrity agencies by continuing to apply a more flexible and risk-based approach to assurance activities.
- Enhancing the ways the Office influences systemic improvement in public administration.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

For more detailed information on special accounts and special appropriations, please refer to the *Budget Paper No. 4 – Agency Resourcing*.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Office of the Commonwealth Ombudsman resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	14,807	15,074
Departmental appropriation	45,496	47,537
s74 External Revenue (c)	4,700	4,700
Departmental capital budget (d)	862	868
Total departmental annual appropriations	65,865	68,179
Total departmental resourcing	65,865	68,179
Total resourcing for OCO	65,865	68,179
	2024-25	2025-26
Average staffing level (number)	304	334

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes departmental capital budget (DCB).

(c) Estimated External Revenue receipts under section 74 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(d) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

Budget measures relating to the Office are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: OCO 2025-26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Attorney-General's Portfolio – additional resourcing(a)	1.1					
Departmental payment		-	1,459	-	-	-
Total		-	1,459	-	-	-
Savings from External Labour – further extension (b)	1.1					
Departmental payment		-	-	-	-	(223)
Total		-	-	-	-	(223)
Total payment measures						
Departmental		-	1,459	-	-	(223)
Total		-	1,459	-	-	(223)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

(a) The full measure description for *Attorney-General's Portfolio – additional resourcing* appears in Budget Paper No. 2 under the Attorney-General's Portfolio.

(b) The full measure description for *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

Office of the Commonwealth Ombudsman Corporate Plan 2024-25

(https://www.ombudsman.gov.au/_data/assets/pdf_file/0024/304935/Corporate-Plan-2024-25.pdf)

Commonwealth Ombudsman 2023-24 Annual Report

(https://www.ombudsman.gov.au/_data/assets/pdf_file/0025/314566/Commonwealth-Ombudsman-Annual-Report-2023-24-A2442386.pdf)

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.

This table shows how much OCO intends to spend (on an accrual basis) on achieving the outcome, broken down by program and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Office of the Commonwealth Ombudsman					
Departmental expenses					
Departmental appropriation	45,496	47,537	36,330	36,930	37,370
s74 External Revenue (a)	4,700	4,700	4,700	4,700	5,000
Expenses not requiring appropriation in the Budget year (b)	3,234	3,594	3,594	3,694	3,594
Departmental total	53,430	55,831	44,624	45,324	45,964
Total expenses for program 1.1	53,430	55,831	44,624	45,324	45,964

	2024-25	2025-26
Average staffing level (number)	304	334

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.		
Program 1 – Office of the Commonwealth Ombudsman		
To provide independent, effective, efficient, and accessible complaint handling services, provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, and influence enduring systemic improvement in public administration.		
Key Activities	<ul style="list-style-type: none"> Receiving and resolving complaints about the administrative actions of government departments, prescribed agencies and other entities falling within our various jurisdictions. Overseeing the use of some intrusive, covert and coercive powers by certain law enforcement and integrity agencies. Visiting Commonwealth places of detention and coordinating the network of preventive monitoring bodies across states and territories, as part of Australia's implementation of the United Nations Optional Protocol to the Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (OPCAT). Administering the Public Interest Disclosure (PID) Scheme which promotes the integrity of the Commonwealth public sector by providing an avenue for public officials to report and investigate wrongdoing and protect whistleblowers. Assessing and reporting to the Minister of Immigration on the appropriateness of arrangements for people who have been held in immigration detention for longer than 2 years. Provide an independent mechanism to receive reports of serious abuse in Defence. 	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	1a. Percentage of complaint handling performance standards met.	Target 80%; at risk
	1b. Percentage of complainants surveyed by the Office are satisfied (or better) with our service.	Target 65%; at risk
	1c. Percentage of complainants surveyed found our service to be accessible	Target 65%; at risk
	2a. Number of inspections and visits undertaken.	Count
	2b. Percentage of planned risk-based inspections and visits undertaken.	Target 90%; on track
	2c. Percentage of targeted reports for long term detainees provided to the Minister.	Target 80%; on track

Outcome 1 – Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.

Program 1 – Office of the Commonwealth Ombudsman

To provide independent, effective, efficient, and accessible complaint handling services, provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, and influence enduring systemic improvement in public administration.

	3a. Number of submissions and briefings made to, and appearances before, Parliamentary Committees.	Count
	3b. Percentage of reports delivered within legislative timeframes.	Target 100%; on track
	3c. Percentage of surveyed entities give a rating of satisfied (or better) with our impartiality.	Target 65%; on track
	4a. Number of publications.	Count
	4b. Percentage of formal recommendations in reports accepted by agencies and entities.	Target 75%; on track
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	1a. Percentage of complaint handling performance standards met.	Target 80%
	1b. Percentage of complainants surveyed by the Office are satisfied (or better) with our service.	Target 65%
	1c. Percentage of complainants surveyed found our service to be accessible	Target 65%
	2a. Number of inspections and visits undertaken.	Count
	2b. Percentage of planned risk-based inspections and visits undertaken.	Target 90%
	2c. Percentage of targeted reports for long term detainees provided to the Minister.	Target 80%
	3a. Number of submissions and briefings made to, and appearances before, Parliamentary Committees.	Count
	3b. Percentage of reports delivered within legislative timeframes.	Target 100%
	3c. Percentage of surveyed entities give a rating of satisfied (or better) with our impartiality.	Target 65%

Outcome 1 – Fair and accountable administrative action by Australian Government entities and prescribed private sector organisations, by investigating complaints, reviewing administrative action and statutory compliance inspections and reporting.

Program 1 – Office of the Commonwealth Ombudsman

To provide independent, effective, efficient, and accessible complaint handling services, provide assurance that detention facilities, law enforcement and integrity agencies we oversee comply with statutory and international obligations, and influence enduring systemic improvement in public administration.

	4a. Number of publications.	Count
	4b. Percentage of formal recommendations in reports accepted by agencies and entities.	Target 75%
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The resource statement (Table 1.1) provides a consolidated view of the resources available to the Office in 2025-26. This includes funding provided as departmental capital budget and appropriation receivable. The comprehensive income statement (Table 3.1) shows only the operating appropriation provided in 2025-26.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

The Office is budgeting for a break-even operating result, adjusted for depreciation and amortisation expenses, and the forward estimate years.

Supplier and employee expenses will continue to match the level of appropriation.

Budgeted departmental balance sheet

The budgeted net asset position for the Office as at 30 June 2026 is estimated to be \$7.229 million.

Budgeted departmental statement of cash flows

The cash flow is consistent with, and representative of, the transactions reported in the comprehensive income statement (Table 3.1), adjusted for non-cash items, anticipated capital purchases and principal payment of the lease liability in accordance with AASB 16.

Departmental capital budget statement

The departmental capital budget statement (Table 3.5) shows the expected capital works program for the current and forward years. Total capital expenditure in 2025-26 is estimated to be \$0.868 million.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	39,803	43,372	34,263	35,148	34,079
Suppliers	8,368	6,565	4,419	4,130	5,939
Depreciation and amortisation (a)	3,169	3,529	3,529	3,629	3,529
Finance costs	305	349	314	247	247
Total expenses	51,645	53,815	42,525	43,154	43,794
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	4,385	4,700	4,700	4,700	4,700
Total own-source revenue	4,385	4,700	4,700	4,700	4,700
Gains					
Other	65	65	65	65	65
Total gains	65	65	65	65	65
Total own-source income	4,765	4,765	4,765	4,765	5,065
Net (cost of)/contribution by services	(46,880)	(49,050)	(37,760)	(38,389)	(38,729)
Revenue from Government	45,496	47,537	36,330	36,930	37,370
Surplus/(deficit) attributable to the Australian Government	(1,384)	(1,513)	(1,430)	(1,459)	(1,359)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(1,384)	(1,513)	(1,430)	(1,459)	(1,359)
Total comprehensive income/(loss) attributable to the Australian Government	(1,384)	(1,513)	(1,430)	(1,459)	(1,359)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(1,384)	(1,513)	(1,430)	(1,459)	(1,359)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,090	686	686	786	686
plus: depreciation/amortisation expenses for ROU assets (b)	2,079	2,843	2,843	2,843	2,843
less: lease principal repayments (b)	1,785	2,016	2,099	2,170	2,170
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.
- (b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	241	241	241	241	241
Trade and other receivables	15,480	15,524	15,524	15,524	15,524
Total financial assets	15,721	15,765	15,765	15,765	15,765
Non-financial assets					
Land and buildings	12,347	9,776	6,441	4,371	1,834
Property, plant and equipment	316	226	910	1,605	1,510
Intangibles	377	377	377	277	277
Other non-financial assets	903	903	903	903	903
Total non-financial assets	13,943	11,282	8,631	7,156	4,524
Total assets	29,664	27,047	24,396	22,921	20,289
LIABILITIES					
Payables					
Suppliers	2,992	3,036	3,036	3,036	3,036
Other payables	1,501	1,501	1,501	1,501	1,501
Total payables	4,493	4,537	4,537	4,537	4,537
Interest bearing liabilities					
Leases	10,843	8,827	6,728	5,825	3,655
Total interest bearing liabilities	10,843	8,827	6,728	5,825	3,655
Provisions					
Employee provisions	6,454	6,454	6,454	6,454	6,454
Total provisions	6,454	6,454	6,454	6,454	6,454
Total liabilities	21,790	19,818	17,719	16,816	14,646
Net assets	7,874	7,229	6,677	6,105	5,643
EQUITY*					
Parent entity interest					
Contributed equity	16,028	16,896	17,774	18,661	19,558
Reserves	1,410	1,410	1,410	1,410	1,410
Retained surplus (accumulated deficit)	(9,564)	(11,077)	(12,507)	(13,966)	(15,325)
Total equity	7,874	7,229	6,677	6,105	5,643

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(9,564)	1,410	16,028	7,874
Adjusted opening balance	(9,564)	1,410	16,028	7,874
Comprehensive income				
Surplus/(deficit) for the period	(1,513)	-	-	(1,513)
Total comprehensive income	(1,513)	-	-	(1,513)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	868	868
Sub-total transactions with owners	-	-	868	868
Closing balance attributable to the Australian Government	(11,077)	1,410	16,896	7,229

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	45,229	47,493	36,330	36,930	37,370
Sale of goods and rendering of services	4,700	4,700	4,700	4,700	5,000
Total cash received	49,929	52,193	41,030	41,630	42,370
Cash used					
Employees	39,803	43,372	34,263	35,148	34,079
Suppliers	8,036	6,456	4,354	4,065	5,874
Interest payments on lease liability	305	349	314	247	247
Total cash used	48,144	50,177	38,931	39,460	40,200
Net cash from/(used by) operating activities	1,785	2,016	2,099	2,170	2,170
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	862	868	878	887	897
Total cash used	862	868	878	887	897
Net cash from/(used by) investing activities	(862)	(868)	(878)	(887)	(897)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	862	868	878	887	897
Total cash received	862	868	878	887	897
Cash used					
Principal payments on lease liability	1,785	2,016	2,099	2,170	2,170
Total cash used	1,785	2,016	2,099	2,170	2,170
Net cash from/(used by) financing activities	(923)	(1,148)	(1,221)	(1,283)	(1,273)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	241	241	241	241	241
Cash and cash equivalents at the end of the reporting period	241	241	241	241	241

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	862	868	878	887	897
Total new capital appropriations	862	868	878	887	897
<i>Provided for:</i>					
Purchase of non-financial assets	(862)	(868)	(878)	(887)	(897)
Total items	(862)	(868)	(878)	(887)	(897)
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB(a)	(862)	(868)	(878)	(887)	(897)
TOTAL	(862)	(868)	(878)	(887)	(897)

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	3,786	719	682	5,187
Gross book value - ROU assets	22,884	-	-	22,884
Accumulated depreciation/ amortisation and impairment	(1,564)	(403)	(305)	(2,272)
Accumulated depreciation/amortisation and impairment - ROU assets	(12,759)	-	-	(12,759)
Opening net book balance	12,347	316	377	13,040
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase – appropriation ordinary annual services (a)	766	102	-	868
Total additions	766	102	-	868
Other movements				
Depreciation/amortisation expense	(494)	(192)	-	(686)
Depreciation/amortisation on ROU assets	(2,843)	-	-	(2,843)
Total other movements	(3,337)	(192)	-	(3,529)
As at 30 June 2026				
Gross book value	4,552	821	682	6,055
Gross book value - ROU assets	22,884	-	-	22,884
Accumulated depreciation/ amortisation and impairment	(2,058)	(595)	(305)	(2,958)
Accumulated depreciation/amortisation and impairment - ROU assets	(15,602)	-	-	(15,602)
Closing net book balance	9,776	226	377	10,379

Prepared on Australian Accounting Standards basis.

- (a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026, Supply Bill (No.1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Office of the Director of Public Prosecutions

**Entity resources and planned
performance**

Office of the Director of Public Prosecutions

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Office of the Director of Public Prosecutions (CDPP) was established under the *Director of Public Prosecutions Act 1983* and sits within the Attorney-General's portfolio. The CDPP is headed by a Director appointed for a statutory term of up to seven years.

The role of the CDPP is to prosecute offences against Commonwealth law. The CDPP is not an investigatory or regulatory agency. It is an independent legal practice that prosecutes cases investigated by other agencies.

The CDPP's outcome is to contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Office of the Director of Public Prosecutions resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024–25 Estimated actual \$'000	2025–26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	33,758	33,758
Departmental appropriation (c)	130,837	128,254
s74 External Revenue (d)	13,267	11,020
Departmental capital budget (e)	1,970	1,993
Annual appropriations - other services - non-operating		
Prior year appropriations available (f)	2,200	2,200
Total departmental annual appropriations	182,032	177,225
Total departmental resourcing	182,032	177,225
Administered		
Annual appropriations - ordinary annual services (a)		
Outcome 1	3,000	3,072
Total administered resourcing	3,000	3,072
Total resourcing for the Office of the Director of Public Prosecutions	185,032	180,297
Average staffing level (number)	517	526

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.

Prepared on a resourcing (i.e. appropriations available) basis.

(a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes \$2.55m withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bil (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details on capital budgets. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'.

(f) Excludes \$4.38m withheld under section 51 of the PGPA Act.

1.3 Budget measures

Budget measures relating to the CDPF are detailed in Budget Paper No. 2 and are summarised below.

Table 1.2: CDPF 2025-26 Budget measures

Part 1: Measures announced since the 2024-25 Mid-Year Economic and Fiscal Outlook (MYEFO)

	Program	2024–25 \$'000	2025–26 \$'000	2026–27 \$'000	2027–28 \$'000	2028–29 \$'000
Payment measures						
Attorney-General's Portfolio - additional resourcing (a)	1.1					
Departmental payment		-	3,471	-	-	-
Total		-	3,471	-	-	-
Illicit Tobacco Compliance and Enforcement Package - directed and targeted enforcement to counter profits from illicit tobacco (b)	1.1					
Departmental payment		-	2,249	2,287	-	-
Total		-	2,249	2,287	-	-
Savings from External Labour - further extension (c)	1.1					
Departmental payment		-	-	-	-	(1,711)
Total		-	-	-	-	(1,711)
Supporting Border Security (d)	1.1					
Departmental payment		-	4,114	-	-	-
Total		-	4,114	-	-	-
Total payment measures						
Departmental		-	9,834	2,287	-	(1,711)
Total		-	9,834	2,287	-	(1,711)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

(a) The lead entity for the *Attorney-General's Portfolio - additional resourcing* measure is the Attorney-General's Department. The full measure description and package details appear in the Budget Paper No. 2 under the Attorney-General's portfolio.

(b) The full measure description for *Illicit Tobacco Compliance and Enforcement Package - directed and targeted enforcement to counter profits from illicit tobacco* appears in the Budget Paper No. 2 under cross portfolio.

(c) The full measure description for *Savings from External Labour – further extension* measure appears in Budget Paper No. 2 under cross portfolio.

(d) The lead entity for the *Supporting Border Security* measure is the Department of Home Affairs. The full measure description and package details appear in the Budget Paper No. 2 under the Home Affairs portfolio.

Part 2: Other measures not previously reported in a portfolio statement

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Measures						
<i>Vaping Regulation Reform Package (a)</i>	1.1					
Departmental payment		-	1,087	1,414	-	-
Total		-	1,087	1,414	-	-
<i>Strengthening Australia's Arrangements for High Risk Terrorist Offenders – continuation (b)</i>	1.1					
Departmental payment		-	139	-	-	-
Total		-	139	-	-	-
Total measures						
Departmental		-	1,226	1,414	-	-
Total		-	1,226	1,414	-	-

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

- (a) The lead entity for the *Vaping Regulation Reform Package* measure is the Department of Health. The full measure description and package details appear in the 2024–25 Mid-Year Economic and Fiscal Outlook (MYEFO) under the Health portfolio.
- (b) The lead entity for the *Strengthening Australia's Arrangements for High Risk Terrorist Offenders - continuation* measure is the Attorney-General's Department. The full measure description and package details appear in the 2024–25 MYEFO under the Attorney-General's portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for CDPP can be found at:

<https://www.cdpp.gov.au/corporate-plan>

[Office of the Director of Public Prosecutions \(CDPP\) \(transparency.gov.au\)](https://www.cdpp.gov.au/corporate-plan)

The most recent annual performance statement can be found at:

https://www.cdpp.gov.au/sites/default/files/CDPP-AnnualReport-2023-24_0.pdf

[Office of the Director of Public Prosecutions \(CDPP\) \(transparency.gov.au\)](https://www.cdpp.gov.au/sites/default/files/CDPP-AnnualReport-2023-24_0.pdf)

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.

This table shows how much the CDPP intends to spend (on an accrual basis) on achieving the outcome.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: An independent service to prosecute alleged offences against the criminal law of the Commonwealth					
Administered expenses					
Ordinary annual services (Appropriation Bill No. 1 and Supply Bill No. 1)	-	3,072	-	-	-
Other services (Appropriation Bill No. 2)	3,000	-	-	-	-
Administered total	3,000	3,072	-	-	-
Departmental expenses					
Departmental appropriations	129,534	128,347	100,899	99,336	100,061
s74 External Revenue (a)	13,267	11,020	11,020	4,020	4,020
Expenses not requiring appropriation in the Budget year (b)	5,735	6,048	6,236	6,142	5,399
Departmental total	148,536	145,415	118,155	109,498	109,480
Total expenses for program 1.1	151,536	148,487	118,155	109,498	109,480

	2024–25	2025–26
Average staffing level (number)	517	526

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, make good expenses and audit fees.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.		
Program 1.1 – An independent service to prosecute alleged offences against the criminal law of the Commonwealth. The CDPP delivers a national prosecution service across the following practice groups: <ul style="list-style-type: none"> • Fraud and Specialist Agencies; • Human Exploitation and Border Protection; • Organised Crime and National Security; and • Serious Financial and Corporate Crime. 		
Key activities	Key Activity 1 – Prosecute with Integrity. Key Activity 2 – Work in Partnership.	
Year	Performance measures	Expected performance results
Current Year 2024–25	Compliance in addressing the terms of the test for the <i>Prosecution Policy of the Commonwealth</i> , namely the existence of a <i>prima facie</i> case, reasonable prospects of conviction and that prosecution is required in the public interest, when deciding to commence or continue a prosecution.	Target – 100% On track
	Prosecutions resulting in a finding of guilt (defended matters). Percentage of the total number of defendants found guilty in defended matters.	Target – 70% or greater. (a) On track
	Prosecutions resulting in a finding of guilt (total matters). Percentage of the total number of defendants found guilty.	Target – 90% or greater. (a) On track
Year	Performance measures	Planned performance results
Budget Year 2025–26	Compliance in addressing the terms of the test for the <i>Prosecution Policy of the Commonwealth</i> , namely the existence of a <i>prima facie</i> case, reasonable prospects of conviction and that prosecution is required in the public interest, when deciding to commence or continue a prosecution.	Target – 100%

Outcome 1 – Contribute to a fair, safe and just society by delivering an effective, independent prosecution service in accordance with the Prosecution Policy of the Commonwealth.		
Program 1.1 – An independent service to prosecute alleged offences against the criminal law of the Commonwealth.		
The CDPP delivers a national prosecution service across the following practice groups: <ul style="list-style-type: none">• Fraud and Specialist Agencies;• Human Exploitation and Border Protection;• Organised Crime and National Security; and• Serious Financial and Corporate Crime.		
	Prosecutions resulting in a finding of guilt (defended matters). Percentage of the total number of defendants found guilty in defended matters.	Target – 70% or greater
	Prosecutions resulting in a finding of guilt (total matters). Percentage of the total number of defendants found guilty.	Target – 90% or greater
	Partner agency satisfaction with CDPP service delivery.	Target – 90% or greater The survey is scheduled to be conducted in May/June 2026. Results will be published in the 2025-26 annual performance statements. (b)
Forward Estimates 2026–29	As per 2025-26 with the partner agency satisfaction with CDPP service delivery (every 2 years).	Targets remain consistent over the 4 forward years.
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil		

- (a) Target percentage was reported incorrectly in the 2024–25 Portfolio Budget Statements.
- (b) Target was not included in the 2024–25 Portfolio Budget Statements. The partner agency survey will be conducted every 2 years with results published in the following year’s annual performance statements.

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

There is no material difference between the entity resourcing and financial statements.

3.1.2 Explanatory notes and analysis of budgeted financial statements

The CDPP revenue from Government in 2025–26 is \$128.3 million, which is a decrease of \$2.5 million when compared to 2024–25 (\$130.8 million). The decrease is predominantly due to terminating Budget measures offset slightly by new and extended 2025–26 Budget measures, as detailed in Table 1.2: CDPP 2025–26 Budget measures.

The CDPP is budgeting for a break-even operating result in 2025–26 and over the forward estimates after taking into account unfunded depreciation expenses, amortisation expenses and the Australian Accounting Standards for leases.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	76,765	77,633	59,464	57,488	57,492
Suppliers	58,525	54,134	44,742	37,375	38,351
Depreciation and amortisation (a)	11,766	12,279	12,717	13,453	12,530
Finance costs	1,480	1,369	1,232	1,182	1,107
Total expenses	148,536	145,415	118,155	109,498	109,480
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	13,067	10,820	10,820	3,820	3,820
Sublease income	200	200	200	200	200
Other	943	943	943	943	943
Total own-source revenue	14,210	11,963	11,963	4,963	4,963
Total own-source income	14,210	11,963	11,963	4,963	4,963
Net (cost of)/contribution by services	(134,326)	(133,452)	(106,192)	(104,535)	(104,517)
Revenue from Government	130,837	128,254	101,014	98,991	100,305
Surplus/(deficit) attributable to the Australian Government	(3,489)	(5,198)	(5,178)	(5,544)	(4,212)
Total comprehensive income/(loss) attributable to the Australian Government	(3,489)	(5,198)	(5,178)	(5,544)	(4,212)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(3,489)	(5,198)	(5,178)	(5,544)	(4,212)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	4,792	5,105	5,293	5,199	4,456
plus: depreciation/amortisation expenses for ROU assets (b)	6,974	7,174	7,424	8,254	8,074
less: lease principal repayments (b)	8,277	7,081	7,539	7,909	8,318
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010-11, the Government introduced net cash appropriation arrangements where Bill 1 revenue appropriations for the depreciation/amortisation expenses of non-corporate Commonwealth entities (and select corporate Commonwealth entities) were replaced with a separate capital budget (the Departmental Capital Budget, or DCB) provided through Bill 1 equity appropriations. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statements.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	249	249	249	249	249
Trade and other receivables	33,163	29,898	29,594	29,370	29,370
Total financial assets	33,412	30,147	29,843	29,619	29,619
Non-financial assets					
Land and buildings	63,449	55,423	47,592	45,369	45,803
Property, plant and equipment	4,601	4,320	3,742	3,101	1,745
Intangibles	805	986	1,205	1,125	1,592
Other non-financial assets	2,441	2,441	2,441	2,441	2,441
Total non-financial assets	71,296	63,170	54,980	52,036	51,581
Total assets	104,708	93,317	84,823	81,655	81,200
LIABILITIES					
Payables					
Suppliers	4,500	4,500	4,500	4,500	4,500
Other payables	2,575	2,575	2,575	2,575	2,575
Total payables	7,075	7,075	7,075	7,075	7,075
Interest bearing liabilities					
Leases	55,452	50,531	45,492	46,043	47,725
Total interest bearing liabilities	55,452	50,531	45,492	46,043	47,725
Provisions					
Employee provisions	23,100	20,950	20,646	20,422	20,422
Other provisions	1,945	830	830	830	830
Total provisions	25,045	21,780	21,476	21,252	21,252
Total liabilities	87,572	79,386	74,043	74,370	76,052
Net assets	17,136	13,931	10,780	7,285	5,148
EQUITY*					
Parent entity interest					
Contributed equity	31,130	33,123	35,150	37,199	39,274
Reserves	20,743	20,743	20,743	20,743	20,743
Retained surplus (accumulated deficit)	(34,737)	(39,935)	(45,113)	(50,657)	(54,869)
Total parent entity interest	17,136	13,931	10,780	7,285	5,148
Total equity	17,136	13,931	10,780	7,285	5,148

Prepared on Australian Accounting Standards basis.

**'Equity' is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	(34,737)	20,743	31,130	17,136
Adjusted opening balance	(34,737)	20,743	31,130	17,136
Comprehensive income				
Surplus/(deficit) for the period	(5,198)	-	-	(5,198)
Total comprehensive income	(5,198)	-	-	(5,198)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	1,993	1,993
Sub-total transactions with owners	-	-	1,993	1,993
Estimated closing balance as at 30 June 2026	(39,935)	20,743	33,123	13,931
Closing balance attributable to the Australian Government	(39,935)	20,743	33,123	13,931

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024–25 Estimated actual \$'000	2025–26 Budget \$'000	2026–27 Forward estimate \$'000	2027–28 Forward estimate \$'000	2028–29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	131,966	131,519	101,318	99,215	100,305
Sale of goods and rendering of services	13,267	11,020	11,020	4,020	4,020
Net GST received	6,774	5,580	5,173	4,543	4,844
Other	9,000	-	-	-	-
Total cash received	161,007	148,119	117,511	107,778	109,169
Cash used					
Employees	72,301	79,783	59,768	57,712	57,492
Suppliers	64,761	58,771	48,972	40,975	42,252
Interest payments on lease liability	1,480	1,369	1,232	1,182	1,107
Other	335	1,115	-	-	-
Total cash used	138,877	141,038	109,972	99,869	100,851
Net cash from/(used by) operating activities	22,130	7,081	7,539	7,909	8,318
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	15,823	1,993	2,027	2,049	2,075
Total cash used	15,823	1,993	2,027	2,049	2,075
Net cash from/(used by) investing activities	(15,823)	(1,993)	(2,027)	(2,049)	(2,075)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,970	1,993	2,027	2,049	2,075
Total cash received	1,970	1,993	2,027	2,049	2,075
Cash used					
Principal payments on lease liability	8,277	7,081	7,539	7,909	8,318
Total cash used	8,277	7,081	7,539	7,909	8,318
Net cash from/(used by) financing activities	(6,307)	(5,088)	(5,512)	(5,860)	(6,243)
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	249	249	249	249	249
Cash and cash equivalents at the end of the reporting period	249	249	249	249	249

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	1,970	1,993	2,027	2,049	2,075
Total new capital appropriations	1,970	1,993	2,027	2,049	2,075
<i>Provided for:</i>					
Purchase of non-financial assets	1,970	1,993	2,027	2,049	2,075
Total items	1,970	1,993	2,027	2,049	2,075
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	2,200	-	-	-	-
Funded by capital appropriation - DCB (b)	4,623	1,993	2,027	2,049	2,075
Funded internally from departmental resources	9,000	-	-	-	-
TOTAL	15,823	1,993	2,027	2,049	2,075
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,970	1,993	2,027	2,049	2,075
Total cash used to acquire assets	1,970	1,993	2,027	2,049	2,075

Prepared on Australian Accounting Standards basis.

(a) Includes Appropriation Act (No. 4) appropriations.

(b) Includes purchases from current and previous years' Departmental capital budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings \$'000	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025				
Gross book value	24,960	6,376	7,580	38,916
Gross book value - ROU assets	84,006	362	-	84,368
Accumulated depreciation/ amortisation and impairment	(5,685)	(1,855)	(6,775)	(14,315)
Accumulated depreciation/amortisation and impairment - ROU assets	(39,832)	(282)	-	(40,114)
Opening net book balance	63,449	4,601	805	68,855
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation ordinary annual services (a)	280	1,013	700	1,993
By purchase - appropriation equity - ROU assets	2,000	160	-	2,160
Total additions	2,280	1,173	700	4,153
Other movements				
Depreciation/amortisation expense	(3,232)	(1,354)	(519)	(5,105)
Depreciation/amortisation on ROU assets	(7,074)	(100)	-	(7,174)
Total other movements	(10,306)	(1,454)	(519)	(12,279)
As at 30 June 2026				
Gross book value	25,240	7,389	8,280	40,909
Gross book value - ROU assets	86,006	522	-	86,528
Accumulated depreciation/ amortisation and impairment	(8,917)	(3,209)	(7,294)	(19,420)
Accumulated depreciation/amortisation and impairment - ROU assets	(46,906)	(382)	-	(47,288)
Closing net book balance	55,423	4,320	986	60,729

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Table 3.7: Schedule of budgeted income and expenses administered on behalf of Government (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Cost awarded against Commonwealth	3,000	3,072			
Total expenses administered on behalf of Government	3,000	3,072	-	-	-
Net (cost of)/contribution by services	(3,000)	(3,072)	-	-	-
Total comprehensive income/(loss)	(3,000)	(3,072)	-	-	-

Prepared on Australian Accounting Standards basis.

Table 3.8: Schedule of budgeted administered cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash used					
Other	3,000	3,072	-	-	-
Total cash used	3,000	3,072	-	-	-
Net cash from/(used by) operating activities	(3,000)	(3,072)	-	-	-
Net increase/(decrease) in cash held	(3,000)	(3,072)	-	-	-
Cash and cash equivalents at beginning of reporting period	-	-	-	-	-
Cash from Official Public Account for:					
- Appropriations	3,000	3,072	-	-	-
Cash and cash equivalents at end of reporting period	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

Office of the Inspector-General of Intelligence and Security

Entity resources and planned performance

Office of the Inspector-General of Intelligence and Security

Section 1: Entity overview and resources

1.1 Strategic direction statement

The planned outcome for the Office of the Inspector-General of Intelligence and Security (IGIS) is the provision of independent assurance for the Prime Minister, ministers, Parliament and the public as to whether Australia's intelligence agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities. These intelligence agencies are:

- Office of National Intelligence
- Australian Security Intelligence Organisation
- Australian Secret Intelligence Service
- Australian Signals Directorate
- Australian Geospatial-Intelligence Organisation
- Defence Intelligence Organisation

In addition, the *Surveillance Legislation (Identify and Disrupt) Act 2021* expanded the Inspector-General's jurisdiction to include oversight of the use of network activity warrants by the Australian Criminal Intelligence Commission and the Australian Federal Police.

The IGIS received additional funding from 2024-25 to support the proposed expansion of its jurisdiction provided for in the *Intelligence Services Legislation Amendment Bill 2023* and the investment in intelligence agencies within IGIS' jurisdiction. This legislation, if passed, will expand the IGIS' jurisdiction to incorporate the ACIC in its totality as well as the intelligence functions (as variously defined) of the AFP, AUSTRAC and the Department of Home Affairs.

The IGIS undertakes proactive inspections and conducts inquiries of its own initiation, in response to complaints or at the request of ministers. During formal inquiries, the *Inspector-General of Intelligence and Security Act 1986* provides for the use of coercive powers, immunities and protections.

The Inspector-General also has functions and responsibilities under the *Public Interest Disclosure Act 2013* in relation to disclosures which relate to intelligence agencies. In addition, the Inspector-General has a specific role under the *Freedom of Information Act 1982* and the *Archives Act 1983* to provide evidence on damage that may be caused by the disclosure of certain material in disputed matters.

The IGIS recognises its oversight must be as visible and transparent as possible. Sharing lessons learnt can lead to improvements in public administration and, given the strong public interest in intelligence and security matters, it is important to establish and maintain the credibility of oversight. Accordingly, the IGIS will continue to make public as much of its work as possible within appropriate security constraints.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Office of the Inspector-General of Intelligence and Security resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	28,094	31,141
Departmental appropriation (c)	16,192	18,858
s74 External Revenue (d)	86	86
Departmental capital budget (e)	291	2,096
Total departmental annual appropriations	44,663	52,181
Total departmental resourcing	44,663	52,181
Total resourcing for entity IGIS	44,663	52,181
	2024-25	2025-26
Average staffing level (number)	50	80

All figures shown above are GST exclusive - these may not match figures in the cash flow statement.
Prepared on a resourcing (i.e. appropriations available) basis.

- (a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.
- (b) Excludes \$3.722m subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Excludes departmental capital budget (DCB).
- (d) Estimated External Revenue receipts under section 74 of the PGPA Act.
- (e) Departmental capital budgets are not separately identified in Appropriation Bill (No.1) and Supply Bil (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details.
For accounting purposes, this amount has been designated as a 'contribution by owner'.

1.3 Budget measures

IGIS has no measures in the 2025-26 Budget.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan and annual report for IGIS can be found at:
<https://www.igis.gov.au/resources/publications>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Independent assurance for the Prime Minister, ministers, Parliament as to whether Australia’s intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.

This table shows how much the IGIS intends to spend (on an accrual basis) on achieving the outcome, broken down by program and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Office of the Inspector-General of Intelligence and Security					
Departmental expenses					
Departmental appropriation	13,772	18,858	19,240	19,645	20,097
Expenses not requiring appropriation in the Budget year (a)	360	672	663	839	779
Departmental total	14,132	19,530	19,903	20,484	20,876
Total expenses for program 1.1	14,132	19,530	19,903	20,484	20,876

	2024-25	2025-26
Average staffing level (number)	50	80

(a) Expenses not requiring appropriation in the budget year are made up of depreciation expenses, amortisation expenses, audit fees, and other services provided free of charge.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – Independent assurance for the Prime Minister, ministers, Parliament as to whether Australia’s intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.		
Program 1.1- Office of the Inspector-General of Intelligence and Security The objectives of the program are to meet the responsibilities and exercise the functions outlined in the <i>Inspector-General of Intelligence and Security Act 1986</i> and in other relevant legislation, and to conduct activities to facilitate the role of providing independent assurance as to whether Australia’s intelligence agencies are acting legally and with propriety.		
Key activities	The IGIS delivers on its purpose through its key activities: <ul style="list-style-type: none"> • Inquiries and preliminary inquiries • Risk-based proactive inspections • Complaints and Public Interest Disclosures • Provide assurance to ministers, Parliament, and the public IGIS key activities are supported by its corporate, legal and governance teams.	
Year	Performance measures	Expected performance results
Current Year 2024–25	1.1 Conduct inquiries efficiently and effectively	Achieved
	1.2 Conduct inquiries consistent with the IGIS Act	Achieved
	2.1 Conduct inspections efficiently and effectively	Achieved
	2.2 Conduct inspections consistent with the IGIS Act	Achieved
	3.1 Investigate complaints efficiently and effectively, and consistent with the IGIS Act.	Substantially achieved The IGIS continues to review and improve its complaints handling and triaging processes.
	4.1 Public Interest Disclosures are handled efficiently and effectively, and consistent with the PID Act	Substantially achieved The IGIS continues to streamline and strengthen its disclosure and investigation processes.
	5.1 Provide effective and impartial advice on matters relating to the activities of intelligence agencies.	Achieved

Outcome 1 – Independent assurance for the Prime Minister, ministers, Parliament as to whether Australia’s intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.		
Program 1.1- Office of the Inspector-General of Intelligence and Security The objectives of the program are to meet the responsibilities and exercise the functions outlined in the <i>Inspector-General of Intelligence and Security Act 1986</i> and in other relevant legislation, and to conduct activities to facilitate the role of providing independent assurance as to whether Australia’s intelligence agencies are acting legally and with propriety.		
Year	Performance measures (a)	Planned performance results
Budget Year 2025–26	1.1 Conduct inquiries efficiently and effectively.	<p>The draft report for an inquiry is provided to the responsible minister and/or the head of the relevant agency and/or the Secretary of Defence in a timely manner following completion of information gathering.</p> <p>The final report for an inquiry, incorporating comments (or after the passing of a reasonable time without the receipt of comments) is provided to the responsible minister and/or the head of the relevant agency and/or the Secretary of Defence in a timely manner.</p> <p>The final report for an inquiry clearly identifies any findings and recommendations, and promotes meaningful reviews of policy, process, procedure, training or technology in an agency to improve legality and propriety.</p>
	1.2 Conduct inquiries consistent with the IGIS Act.	<p>Before the commencement of an inquiry, the responsible minister and/or the head of the relevant agency and/or the Secretary of Defence (as required) is informed. [IGIS Act, s 15].</p> <p>When preparing a report, any opinions that are critical of an individual or agency’s actions or activities are provided to the individual, agency head or responsible minister for comment before completion. [IGIS Act, s17].</p> <p>The final report from an inquiry is provided to the agency head and responsible minister. [IGIS Act, s22].</p>

Outcome 1 – Independent assurance for the Prime Minister, ministers, Parliament as to whether Australia's intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.

Program 1.1- Office of the Inspector-General of Intelligence and Security

The objectives of the program are to meet the responsibilities and exercise the functions outlined in the *Inspector-General of Intelligence and Security Act 1986* and in other relevant legislation, and to conduct activities to facilitate the role of providing independent assurance as to whether Australia's intelligence agencies are acting legally and with propriety.

	2.1 Conduct inspections efficiently and effectively	<p>Annual risk-based inspection plans are developed by July for each agency in jurisdiction and are updated throughout the year as additional issues are identified.</p> <p>All inspection activities in the inspection plan are delivered during the annual cycle.</p> <p>Preliminary investigations into proactively reported compliance incidents are completed in a timely manner.</p> <p>Inspection outcomes, including findings and recommendations, are clearly communicated to the agency and promote meaningful reviews of policy, process, procedure, training or technology.</p>
	2.2 Conduct inspections consistent with the IGIS Act	<p>Responsible ministers are provided with a biannual report outlining the key inspection activities each year. [IGIS Act, s 25A]</p> <p>Annual inspection plans are reviewed in accordance with key priorities and risk before being provided to agency heads in July. [IGIS Act, s 9A(1)]</p>

Outcome 1 – Independent assurance for the Prime Minister, ministers, Parliament as to whether Australia’s intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.		
Program 1.1- Office of the Inspector-General of Intelligence and Security The objectives of the program are to meet the responsibilities and exercise the functions outlined in the <i>Inspector-General of Intelligence and Security Act 1986</i> and in other relevant legislation, and to conduct activities to facilitate the role of providing independent assurance as to whether Australia’s intelligence agencies are acting legally and with propriety.		
	3.1 Investigate complaints efficiently and effectively, and consistent with the IGIS Act	<p>A timely decision is made after receipt of a matter that:</p> <ul style="list-style-type: none">• the matter is not within Jurisdiction; or• the complaint is within Jurisdiction, but there will be no inquiry; or• there will be an inquiry. [IGIS Act s 11] <p>Where there has been no, or no further, inquiry into a complaint the complainant has been informed in a timely manner. [IGIS Act, s 12]</p> <p>If a report is prepared under s 25B following the making of preliminary inquiries, the report is provided to the relevant Minister or agency head in a timely manner. [IGIS Act, s 25B]</p> <p>Following an inquiry, a response relating to the inquiry is given to the complainant and to the responsible minister in a timely manner. [IGIS Act, s 23]</p> <p>The agency head, and the responsible minister, are informed at least once in the relevant year of the complaints where there were no, or no further, inquiries. [IGIS Act s 12]</p> <p>Procedures on the handling of complaints are regularly reviewed to ensure our processes are robust.</p>

	<p>4.1 Public Interest Disclosures are handled efficiently and effectively, and consistent with the PID Act</p>	<p>After receipt of a disclosure, best endeavours are made to allocate the handling of the disclosure or decide not to allocate the disclosure within 14 days after the requirement arises. [PID Act, s 43(3), (4) and (11)]</p> <p>After a decision to allocate a disclosure, notice is provided in a timely manner to:</p> <ul style="list-style-type: none"> • If relevant, the principal officer of the agency to which the disclosure is allocated, and • If reasonably practicable, the discloser. [PID Act s 44] <p>After a decision not to allocate a disclosure, the discloser is informed in a timely manner of:</p> <ul style="list-style-type: none"> • the decision and the reasons for the decision, and • details of any action or proposed action to refer the conduct to be investigated under another law or power, or • any courses of action that might be open to the disclosure under another law or power. [PID Act s 44A] <p>After the allocation of a disclosure to the Inspector-General, the discloser is informed in a timely manner that:</p> <ul style="list-style-type: none"> • the disclosure will be investigated, and whether under the PID Act or the IGIS Act; or • the disclosure will not be investigated. [PID Act, ss 48, 49, 50] <p>After the allocation of a disclosure to the Inspector-General and decision to investigate the matter under the PID Act, the investigation is completed in a timely manner. [PID Act, ss 48, 49, 52]</p> <p>After preparation of the report, a copy is given to the discloser in a timely manner. [PID Act, s 51(4)]</p> <p>Procedures on the handling of PIDs are regularly reviewed to ensure our processes are robust.</p>
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Outcome 1 – Independent assurance for the Prime Minister, ministers, Parliament as to whether Australia’s intelligence and security agencies act legally and with propriety by inspecting, inquiring into and reporting on their activities.		
Program 1.1- Office of the Inspector-General of Intelligence and Security The objectives of the program are to meet the responsibilities and exercise the functions outlined in the <i>Inspector-General of Intelligence and Security Act 1986</i> and in other relevant legislation, and to conduct activities to facilitate the role of providing independent assurance as to whether Australia’s intelligence agencies are acting legally and with propriety.		
	5.1 Provide effective and impartial advice on matters relating to the activities of intelligence agencies	<p>Provide submissions to parliamentary inquires, hearings and other reviews of national security matters.</p> <p>Provide comment on the appropriate oversight and accountability requirements relating to the powers of intelligence and security agencies in draft legislation.</p> <p>Produce a publicly available Annual Report that provides transparency of inspection, inquiry, complaint and PID activities and findings, with consideration for protective security requirements, for each agency.</p> <p>Deliver presentations and engage with the public and national security experts in Australia and internationally.</p> <p>IGIS executive participates in at least biannual meetings with each agency’s senior officers to understand agency priorities and share oversight key issues and findings.</p> <p>Provide regular updates to the agencies’ ministers on the key issues for each agency and the Inspector General.</p>
Forward Estimates 2026–29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025–26 Budget Measures: Nil.		

(a) Reflects changes to Performance Targets in the 2025-26 Corporate Plan

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Differences between entity resourcing and financial statements

The Entity Resource Statement (Table 1.1) provides a consolidated view of all the resources available to the OIGIS in 2025-26. This includes appropriations receivable which are yet to be drawn down to cover payables and provisions in the Budgeted Departmental Balance Sheet (Table 3.2). The Comprehensive Income Statement (Table 3.1) shows the operating appropriations provided in 2025-26.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

OIGIS is budgeting for a break-even operating result, adjusted for depreciation and amortisation expenses in 2025-26 and the forward years.

The most significant component of the operating expenditure is employee related. This reflects the nature of the entity's activities and functions as well as the expansion of the office to an average staffing level of 79.5.

Other significant operating expenses are expected to include annual ICT operating costs, office lease expense/contribution and security clearance fees.

Departmental capital budget statement

The capital budget for 2025-26 is \$2.096 million.

Departmental statement of changes in equity

Following the government's net cash arrangements, whereby depreciation expenses are no longer funded, it is expected that the equity position will continue to decrease across the forward years by the amount of the budgeted depreciation expense for the year. This decline is offset by capital budget appropriations.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	8,686	13,254	13,627	14,036	14,456
Suppliers	5,172	5,690	5,699	5,695	5,727
Depreciation and amortisation (a)	274	586	577	753	693
Total expenses	14,132	19,530	19,903	20,484	20,876
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Other	86	86	86	86	86
Total own-source revenue	86	86	86	86	86
Net (cost of)/contribution by services	(14,046)	(19,444)	(19,817)	(20,398)	(20,790)
Revenue from Government	16,192	18,858	19,240	19,645	20,097
Surplus/(deficit) attributable to the Australian Government	2,146	(586)	(577)	(753)	(693)
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	2,146	(586)	(577)	(753)	(693)
Total comprehensive income/(loss) attributable to the Australian Government	2,146	(586)	(577)	(753)	(693)
Note: Impact of net cash appropriation arrangements					
	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	2,146	(586)	(577)	(753)	(693)
plus: depreciation/amortisation of asset funded through appropriations (departmental capital budget funding and/or equity injections) (a)	274	586	577	753	693
Net Cash Operating Surplus/ (Deficit)	2,420	-	-	-	-

Prepared on Australian Accounting Standards basis.

- (a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No.1) and Supply Bill (No.1). This replaced revenue appropriations provided under Appropriation Bill (No.1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	385	385	385	385	385
Trade and other receivables	34,556	34,119	34,485	34,201	34,360
Total financial assets	34,941	34,504	34,870	34,586	34,745
Non-financial assets					
Property, plant and equipment	479	2,234	3,654	3,760	3,090
Intangibles	23	262	192	147	454
Other non-financial assets	248	248	248	248	248
Total non-financial assets	750	2,744	4,094	4,155	3,792
Total assets	35,691	37,248	38,964	38,741	38,537
LIABILITIES					
Payables					
Suppliers	270	270	270	270	270
Total payables	270	270	270	270	270
Provisions					
Employee provisions	2,521	2,568	2,635	2,855	3,027
Total provisions	2,521	2,568	2,635	2,855	3,027
Total liabilities	2,791	2,838	2,905	3,125	3,297
Net assets	32,900	34,410	36,059	35,616	35,240
EQUITY*					
Parent entity interest					
Contributed equity	8,616	10,712	12,938	13,248	13,565
Reserves	244	244	244	244	244
Retained surplus (accumulated deficit)	24,040	23,454	22,877	22,124	21,431
Total parent entity interest	32,900	34,410	36,059	35,616	35,240
Total equity	32,900	34,410	36,059	35,616	35,240

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings	Asset revaluation reserve	Contributed equity/ capital	Total equity
	\$'000	\$'000	\$'000	\$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	24,040	244	8,616	32,900
Adjusted opening balance	24,040	244	8,616	32,900
Comprehensive income				
Surplus/(deficit) for the period	(586)	-	-	(586)
Total comprehensive income	(586)	-	-	(586)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	2,096	2,096
Sub-total transactions with owners	-	-	2,096	2,096
Estimated closing balance as at 30 June 2026	23,454	244	10,712	34,410
Closing balance attributable to the Australian Government	23,454	244	10,712	34,410

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	12,725	19,295	18,874	19,929	19,938
Net GST received	100	100	100	100	100
Other	86	86	86	86	86
Total cash received	12,911	19,481	19,060	20,115	20,124
Cash used					
Employees	8,259	13,207	13,560	13,816	14,284
Suppliers	5,272	5,790	5,799	5,795	5,827
Total cash used	13,531	18,997	19,359	19,611	20,111
Net cash from/(used by) operating activities	(620)	484	(299)	504	13
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	91	2,580	1,927	814	330
Total cash used	91	2,580	1,927	814	330
Net cash from/(used by) investing activities	(91)	(2,580)	(1,927)	(814)	(330)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	291	2,096	2,226	310	317
Total cash received	291	2,096	2,226	310	317
Net cash from/(used by) financing activities	291	2,096	2,226	310	317
Net increase/(decrease) in cash held	(420)	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	805	385	385	385	385
Cash and cash equivalents at the end of the reporting period	385	385	385	385	385

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	291	2,096	2,226	310	317
Total new capital appropriations	291	2,096	2,226	310	317
<i>Provided for:</i>					
Purchase of non-financial assets	291	2,096	2,226	310	317
Total items	291	2,096	2,226	310	317
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriation – DCB (a)	91	2,580	1,927	814	330
TOTAL	91	2,580	1,927	814	330
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	91	2,580	1,927	814	330
Total cash used to acquire assets	91	2,580	1,927	814	330

Prepared on Australian Accounting Standards basis.

(a) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Other property, plant and equipment \$'000	Computer software and intangibles \$'000	Total \$'000
As at 1 July 2025			
Gross book value	2,326	969	3,295
Gross book value - ROU assets	22		22
Accumulated depreciation/ amortisation and impairment	(1,847)	(946)	(2,793)
Accumulated depreciation/amortisation and impairment - ROU assets	(22)	-	(22)
Opening net book balance	479	23	502
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation ordinary annual services (a)	2,263	317	2,580
Total additions	2,263	317	2,580
Other movements			
Depreciation/amortisation expense	(508)	(78)	(586)
Total other movements	(508)	(78)	(586)
As at 30 June 2026			
Gross book value	4,589	1,286	5,875
Gross book value - ROU assets	22	-	22
Accumulated depreciation/ amortisation and impairment	(2,355)	(1,024)	(3,379)
Accumulated depreciation/amortisation and impairment - ROU assets	(22)	-	(22)
Closing net book balance	2,234	262	2,496

Prepared on Australian Accounting Standards basis.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No.1) 2025-2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Office of Parliamentary Counsel

Entity resources and planned performance

Office of Parliamentary Counsel

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Office of Parliamentary Counsel (OPC) is a statutory agency that assists the Australian Government to achieve its legislation programs for Bills and legislative instruments by providing high quality drafting services. OPC provides the Federal Register of Legislation, which contains all Commonwealth Acts and legislative instruments, free to the Australian public.

In 2025-26, OPC will continue to be responsive to government priorities through:

- working with agencies to draft Bills and legislative instruments to a high standard in accordance with the Government's legislation programs for Bills and instruments;
- progressing work on practical measures to improve the clarity and accessibility of Commonwealth Acts and subordinate legislation, and to reduce legislative complexity;
- registering legislative instruments, preparing up-to-date compilations of Acts and legislative instruments, and providing legislative instruments to Parliament for tabling;
- building OPC's future drafting capability by training newer drafters;
- operating and maintaining the Federal Register of Legislation;
- assisting agencies to manage the sunset of their legislative instruments; and
- encouraging a high standard of legislation by providing training to instructing agencies in relation to legislation.

1.2 Entity resource statement

Table 1.1 shows the total resourcing from all sources available to OPC for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and departmental (for OPC's operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the 'Budgeted expenses by Outcome' tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis.

Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Office of the Parliamentary Counsel resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations - ordinary annual services (a)		
Prior year appropriations available (b)	20,596	23,194
Departmental appropriation (c)	23,194	23,419
s74 External Revenue (d)	6,971	7,101
Departmental capital budget (e)	517	517
Annual appropriations - other services - non-operating (f)		
Prior year appropriations available (b)	700	1,300
Equity injection	600	-
Total departmental resourcing	52,578	55,531
Total resourcing OPC	52,578	55,531
	2024-25	2025-26
Average staffing level (number)	140	140

Prepared on a resourcing (that is, appropriations available) basis.

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.

(a) Appropriation Bill (No. 1) 2025–2026 and Supply Bill (No. 1) 2025-2026.

(b) Excludes amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).

(c) Excludes departmental capital budget (DCB).

(d) Estimated External Revenue receipts under section 74 of the PGPA Act.

(e) Departmental capital budgets are not separately identified in Appropriation Bill (No. 1) and Supply Bill (No. 1) and form part of ordinary annual services items. Please refer to Table 3.5 for further details. For accounting purposes, capital budget appropriations have been designated as a 'contribution by owner'

(f) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.

1.3 Budget measures

Budget measures relating to OPC are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: OPC 2025–26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Savings from External Labour - further extension (a)	1.1					
Departmental payment		-	-	-	-	(178)
Total payment measures		-	-	-	-	(178)

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

(a) The full measure description for *Savings from External Labour – further extension* appears in Budget Paper No. 2 under cross portfolio.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity's corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity's planned and actual performance.

The most recent corporate plan for OPC can be found at:

<https://www.opc.gov.au/corporate-reporting/corporate-reporting>

The most recent annual performance statement can be found at:

<https://www.opc.gov.au/corporate-reporting/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments.

This table shows how much OPC intends to spend (on an accrual basis) on achieving the outcome, broken down by program and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Legislative drafting and publication					
Departmental expenses					
Departmental appropriation	24,459	23,419	23,199	23,295	23,594
s74 External Revenue (a)	6,971	7,101	7,235	7,379	8,275
Expenses not requiring appropriation in the Budget year (b)	804	801	801	671	657
Total expenses for program 1.1	32,234	31,321	31,235	31,345	32,526
	2024-25	2025-26			
Average staffing level (number)	140	140			

(a) Estimated expenses incurred in relation to receipts retained under section 74 of the PGPA Act.

(b) Expenses not requiring appropriation in the Budget year are made up of depreciation expenses, amortisation expenses, audit fees and the net impact of AASB16 Leases.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1 – A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments.		
Program 1.1 – Legislative drafting and publication OPC contributes to the outcome by working with government agencies to draft high quality Bills and instruments in accordance with the government's legislative programs, ensuring that they are legally effective, and as simple to understand as possible, managing the Federal Register of Legislation, including by registering legislative instruments, preparing compilations of Commonwealth legislation, delivering legislative instruments for tabling to Parliament, and providing free access to the Australian public to all Commonwealth legislation.		
Key Activities	<ul style="list-style-type: none">• Drafting high quality Bills and legislative instruments• Registering, compiling, and delivering for tabling, legislative and other instruments• Managing the Federal Register of Legislation	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	Drafting teams deal with each stage in the drafting process in a timely way	95% of clients agree, having regard to the priority allocated to their project, that drafting teams deal with the drafting process in a timely way.
	Drafting teams contribute to the legal effectiveness of legislation	Average rating of clients' assessment of the drafting team's analysis of policy, and problem-solving, contributing to the legal effectiveness of the legislation is at least 4.
	Drafting teams contribute to the development of the detail of the policy through their analysis of policy, and problem-solving	Average rating of clients' assessment of the drafting team's analysis of policy, and problem-solving, contributing to developing the detail of policy is at least 4.
	Legislation is as easy to understand as possible	Average rating of clients' assessment of how easy the legislation is to understand, given the complexity of the subject matter is at least 4.
	Clients are satisfied with the drafting service provided by OPC	Average rating of clients' satisfaction with the service provided by OPC is at least 4.

Outcome 1 – A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments.

Program 1.1 – Legislative drafting and publication

OPC contributes to the outcome by working with government agencies to draft high quality Bills and instruments in accordance with the government's legislative programs, ensuring that they are legally effective, and as simple to understand as possible, managing the Federal Register of Legislation, including by registering legislative instruments, preparing compilations of Commonwealth legislation, delivering legislative instruments for tabling to Parliament, and providing free access to the Australian public to all Commonwealth legislation.

	<p>New legislative and notifiable instruments and gazette notices are lodged for registration are registered as required on the Federal Register of Legislation</p> <p>New Acts are registered promptly on the Federal Register of Legislation</p> <p>Compilations of Acts and legislative notifiable instruments are prepared and registered promptly on the Federal Register of Legislation</p> <p>Clients are satisfied with the registration service provided by OPC</p> <p>Clients are satisfied with the billable compilations service provided by OPC</p> <p>Users of the Federal Register of Legislation are satisfied with the Register</p>	<p>100% of legislative and notifiable instruments and gazette notices are registered on a specific date as required by lodging entities.</p> <p>98% of other legislative and notifiable instruments and gazette notices are registered no later than two working days after lodgement.</p> <p>98% of Acts are registered on the Federal Register of Legislation no later than two working days after the Royal Assent copy is received and verified as accurate.</p> <p>90% of Act and legislative and notifiable instrument compilations required to be prepared by OPC are registered on the Federal Register of Legislation 20 working days after commencement of the prospective amendment.</p> <p>Average rating of clients' satisfaction with the registration service provided by OPC is at least 4.</p> <p>Average rating of clients' satisfaction with the billable compilation service provided by OPC is at least 4.</p> <p>Average rating of users' satisfaction with the Federal Register of Legislation is at least 4.</p>
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	Drafting teams deal with each stage in the drafting process in a timely way	95% of clients agree, having regard to the priority allocated to their project, that drafting teams deal with the drafting process in a timely way.

Outcome 1 – A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments.

Program 1.1 – Legislative drafting and publication

OPC contributes to the outcome by working with government agencies to draft high quality Bills and instruments in accordance with the government's legislative programs, ensuring that they are legally effective, and as simple to understand as possible, managing the Federal Register of Legislation, including by registering legislative instruments, preparing compilations of Commonwealth legislation, delivering legislative instruments for tabling to Parliament, and providing free access to the Australian public to all Commonwealth legislation.

	Drafting teams contribute to the legal effectiveness of legislation	Average rating of clients' assessment of the drafting team's analysis of policy, and problem-solving, contributing to the legal effectiveness of the legislation is at least 4.
	Drafting teams contribute to the development of the detail of the policy through their analysis of policy, and problem-solving	Average rating of clients' assessment of the drafting team's analysis of policy, and problem-solving, contributing to developing the detail of policy is at least 4.
	Legislation is as easy to understand as possible	Average rating of clients' assessment of how easy the legislation is to understand, given the complexity of the subject matter is at least 4.
	Clients are satisfied with the drafting service provided by OPC	Average rating of clients' satisfaction with the service provided by OPC is at least 4.
	New legislative and notifiable instruments and gazette notices are lodged for registration are registered as required on the Federal Register of Legislation	100% of legislative and notifiable instruments and gazette notices are registered on a specific date as required by lodging entities.
		98% of other legislative and notifiable instruments and gazette notices are registered no later than two working days after lodgement.
	New Acts are registered on the Federal Register of Legislation as required	98% of Acts are registered on the Federal Register of Legislation no later than two working days after the Royal Assent copy is received and verified as accurate.
	Compilations of Acts and legislative notifiable instruments are prepared and registered promptly on the Federal Register of Legislation	90% of Act and legislative and notifiable instrument compilations required to be prepared by OPC are registered on the Federal Register of Legislation 20 working days after commencement of the prospective amendment.
	Clients are satisfied with the registration service provided by OPC	Average rating of clients' satisfaction with the registration service provided by OPC is at least 4.

Outcome 1 – A body of Commonwealth laws and instruments that give effect to intended policy, and that are coherent, readable and readily accessible, through the drafting and publication of those laws and instruments.

Program 1.1 – Legislative drafting and publication

OPC contributes to the outcome by working with government agencies to draft high quality Bills and instruments in accordance with the government's legislative programs, ensuring that they are legally effective, and as simple to understand as possible, managing the Federal Register of Legislation, including by registering legislative instruments, preparing compilations of Commonwealth legislation, delivering legislative instruments for tabling to Parliament, and providing free access to the Australian public to all Commonwealth legislation.

	Clients are satisfied with the billable compilations service provided by OPC	Average rating of clients' satisfaction with the billable compilation service provided by OPC is at least 4.
	Users of the Federal Register of Legislation are satisfied with the Register	Average rating of users' satisfaction with the Federal Register of Legislation is at least 4.
Year	Performance measures	Planned Performance Results
Forward Estimates 2026-29	As per 2025-26	As per 2025-26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of OPC's finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

Comprehensive income statement

OPC is budgeting for a break-even result in 2025-26 after accounting for principal repayments on leased assets and excluding unfunded depreciation and amortisation expenses.

Balance sheet

Assets

For 2025-26, financial assets represent 72 per cent of total assets. These funds have been set aside for repayment of employee liabilities as and when they fall due. Non-financial assets represent 28 per cent of total assets. The majority of the non-financial balance relates to the Federal Register of Legislation intangible asset.

Liabilities

OPC's main liabilities are accrued employee entitlements and unearned income. For 2025-26, the estimated liability of \$8.103 million for employee entitlements represents 58 per cent of total liabilities. The estimated liability of \$5.906 million for unearned income represents 42 per cent of total liabilities. It represents the annual fees for all standard Federal Registration of Legislation services for the next financial year.

Equity

The annual departmental capital funding is included in contributed equity. The movement in equity across the forward years is the difference between depreciation and amortisation and the departmental capital budget for asset replacement.

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	23,151	23,432	23,898	24,098	25,159
Suppliers	6,259	5,079	4,527	4,437	4,548
Depreciation and amortisation (a)	2,799	2,799	2,799	2,799	2,799
Finance costs	25	11	11	11	20
Total expenses	32,234	31,321	31,235	31,345	32,526
LESS:					
OWN-SOURCE INCOME					
Own-source revenue					
Sale of goods and rendering of services	6,971	7,101	7,235	7,379	8,275
Other	69	71	71	71	75
Total own-source revenue	7,040	7,172	7,306	7,450	8,350
Total own-source income	7,040	7,172	7,306	7,450	8,350
Net (cost of)/contribution by services	(25,194)	(24,149)	(23,929)	(23,895)	(24,176)
Revenue from Government	23,194	23,419	23,199	23,295	23,594
Surplus/(deficit) attributable to the Australian Government	(2,000)	(730)	(730)	(600)	(582)
Total comprehensive income/(loss) attributable to the Australian Government	(2,000)	(730)	(730)	(600)	(582)

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(2,000)	(730)	(730)	(600)	(582)
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	1,483	820	2,194	(716)	(734)
plus: depreciation/amortisation expenses for ROU assets (b)	1,316	1,369		1,316	1,316
less: lease principal repayments (b)	1,452	1,459	1,464	-	-
Net Cash Operating Surplus/ (Deficit)	(653)	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies to leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	2,044	2,647	1,183	1,183	1,183
Trade and other receivables	24,175	24,182	26,517	28,716	30,933
Total financial assets	26,219	26,829	27,700	29,899	32,116
Non-financial assets					
Land and buildings	1,407	(439)	(2,675)	(2,391)	(4,007)
Property, plant and equipment	527	743	747	603	410
Intangibles	10,910	10,258	9,949	9,740	9,288
Other non-financial assets	214	214	214	214	214
Total non-financial assets	13,058	10,776	8,235	8,166	5,905
Total assets	39,277	37,605	35,935	38,065	38,021
LIABILITIES					
Payables					
Suppliers	639	639	639	639	639
Unearned income	5,906	5,906	5,906	5,906	5,906
Other payables	598	598	598	598	598
Total payables	7,143	7,143	7,143	7,143	7,143
Interest bearing liabilities					
Leases	252	(1,207)	(2,671)	(472)	(472)
Total interest bearing liabilities	252	(1,207)	(2,671)	(472)	(472)
Provisions					
Employee provisions	8,103	8,103	8,103	8,103	8,103
Total provisions	8,103	8,103	8,103	8,103	8,103
Total liabilities	15,498	14,039	12,575	14,774	14,774
Net assets	23,779	23,566	23,360	23,291	23,247
EQUITY*					
Parent entity interest					
Contributed equity	11,899	12,416	12,940	13,471	14,009
Reserves	183	183	183	183	183
Retained surplus (accumulated deficit)	11,697	10,967	10,237	9,637	9,055
Total parent entity interest	23,779	23,566	23,360	23,291	23,247
Total equity	23,779	23,566	23,360	23,291	23,247

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	11,697	183	11,899	23,779
Adjusted opening balance	11,697	183	11,899	23,779
Comprehensive income				
Surplus/(deficit) for the period	(730)	-	-	(730)
Total comprehensive income	(730)	-	-	(730)
of which:				
Attributable to the Australian Government	(730)	-	-	(730)
Transactions with owners				
Contributions by owners				
Departmental Capital Budget (DCB)	-	-	517	517
Sub-total transactions with owners	-	-	517	517
Estimated closing balance as at 30 June 2026	10,967	183	12,416	23,566
Closing balance attributable to the Australian Government	10,967	183	12,416	23,566

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	23,415	23,412	23,199	23,295	23,594
Sale of goods and rendering of services	7,704	7,101	4,900	5,180	6,058
Total cash received	31,119	30,513	28,099	28,475	29,652
Cash used					
Employees	23,151	23,432	23,898	24,098	25,159
Suppliers	6,190	5,008	4,456	4,366	4,473
Interest payments on lease liability	25	11	11	11	20
Total cash used	29,366	28,451	28,365	28,475	29,652
Net cash from/(used by) operating activities	1,753	2,062	(266)	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	1,117	517	258	531	538
Total cash used	1,117	517	258	531	538
Net cash from/(used by) investing activities	(1,117)	(517)	(258)	(531)	(538)
FINANCING ACTIVITIES					
Cash received					
Contributed equity	1,117	517	524	531	538
Total cash received	1,117	517	524	531	538
Cash used					
Principal payments on lease liability	1,452	1,459	1,464	-	-
Total cash used	1,452	1,459	1,464	-	-
Net cash from/(used by) financing activities	(335)	(942)	(940)	531	538
Net increase/(decrease) in cash held	301	603	(1,464)	-	-
Cash and cash equivalents at the beginning of the reporting period	1,743	2,044	2,647	1,183	1,183
Cash and cash equivalents at the end of the reporting period	2,044	2,647	1,183	1,183	1,183

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Capital budget - Bill 1 (DCB)	517	517	524	531	538
Equity injections - Bill 2	600	-	-	-	-
Total new capital appropriations	1,117	517	524	531	538
Provided for:					
Purchase of non-financial assets	1,117	517	524	531	538
Total	1,117	517	524	531	538
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital appropriations (a)	600	-	-	-	-
Funded by capital appropriation – DCB (b)	517	517	524	531	538
TOTAL	1,117	517	524	531	538
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	1,117	517	524	531	538
Total cash used to acquire assets	1,117	517	524	531	538

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6).

(b) Includes purchases from current and previous years' Departmental Capital Budgets (DCBs).

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Computer software and intangibles	Total
	\$'000	\$'000	\$'000	\$'000
As at 1 July 2025				
Gross book value	1,654	828	12,249	14,731
Gross book value - ROU assets	7,997	-	-	7,997
Accumulated depreciation/ amortisation and impairment	(504)	(301)	(1,339)	(2,144)
Accumulated depreciation/amortisation and impairment - ROU assets	(7,740)	-	-	(7,740)
Opening net book balance	1,407	527	10,910	12,844
Capital asset additions				
Estimated expenditure on new or replacement assets				
By purchase - appropriation equity (a)	-	-	-	-
By purchase – appropriation ordinary annual services (b)	-	517	-	517
Total additions	-	517	-	517
Other movements				
Depreciation/amortisation expense	(477)	(301)	(652)	(1,430)
Depreciation/amortisation on ROU assets	(1,369)	-	-	(1,369)
Total other movements	(1,846)	(301)	(652)	(2,799)
As at 30 June 2026				
Gross book value	1,654	1,345	12,249	15,248
Gross book value - ROU assets	7,997	-	-	7,997
Accumulated depreciation/ amortisation and impairment	(981)	(602)	(1,991)	(3,574)
Accumulated depreciation/amortisation and impairment - ROU assets	(9,109)	-	-	(9,109)
Closing net book balance	(439)	743	10,258	10,562

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025–26, Supply Bill (No. 2) 2025–26.

(b) 'Appropriation ordinary annual services' refers to funding provided through Appropriation Bill (No. 1) 2025–2026, Supply Bill (No. 1) 2025–2026 for depreciation/amortisation expenses, DCBs or other operational expenses.

Office of the Special Investigator

**Entity resources and planned
performance**

Office of the Special Investigator

Section 1: Entity overview and resources

1.1 Strategic direction statement

The Office of the Special Investigator (OSI) is an independent Executive Agency, within the Attorney-General's Portfolio.

The OSI was established on 4 January 2021 to:

- review the findings of the Inspector-General of the Australian Defence Force Afghanistan Inquiry;
- work with the Australian Federal Police to investigate the commission of criminal offences under Australian law arising from or related to any breaches of the Laws of Armed Conflict by members of the Australian Defence Force in Afghanistan from 2005 to 2016;
- develop briefs of evidence in respect of any offences that are established, for referral to the Commonwealth Director of Public Prosecutions; and
- undertake other relevant tasks the Prime Minister and the Attorney-General require from time to time.

1.2 Entity resource statement

Table 1.1 shows the total funding from all sources available to the entity for its operations and to deliver programs and services on behalf of the Government.

The table summarises how resources will be applied by outcome (government strategic policy objectives) and by administered (on behalf of the Government or the public) and departmental (for the entity’s operations) classification.

Information in this table is presented on a resourcing (that is, appropriations/cash available) basis, whilst the ‘Budgeted expenses by Outcome’ tables in Section 2 and the financial statements in Section 3 are presented on an accrual basis. Amounts presented below are consistent with amounts presented in the Appropriation Bills themselves.

Table 1.1: Office of the Special Investigator resource statement — Budget estimates for 2025-26 as at Budget March 2025

	2024-25 <i>Estimated actual</i> \$'000	2025-26 Estimate \$'000
Departmental		
Annual appropriations – ordinary annual services (a)		
Prior year appropriations available (b)	16,955	9,472
Departmental appropriation (c) (d)	45,875	47,019
Annual appropriations – other services – non-operating (e)		
Prior year appropriations available (b)	1,414	500
Equity injection (f)	-	500
Total departmental annual appropriations	64,244	57,491
Total resourcing for the Office of the Special Investigator	64,244	57,491
	2024-25	2025-26
Average staffing level (number)	162	120

All figures shown above are GST exclusive – these may not match figures in the cash flow statement.
Prepared on a resourcing (i.e. appropriations available) basis.

- (a) Appropriation Bill (No. 1) 2025-2026 and Supply Bill (No. 1) 2025-2026.
- (b) Excludes the amounts subject to administrative quarantine by Finance or withheld under section 51 of the *Public Governance, Performance and Accountability Act 2013* (PGPA Act).
- (c) Excludes departmental capital budget (DCB).
- (d) The OSI will provide \$12.0 million in *Appropriation Act (No.1) 2024-25* to offset the measure *Attorney-General's Portfolio-additional resourcing*. Departmental appropriation in 2024-25 has been reduced to reflect the reduction and does not match with Budget Paper No.4.
- (e) Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No. 2) 2025-2026.
- (f) The OSI will provide \$0.500 million in *Appropriation Act (No.2) 2024-25* to offset the measure *Attorney-General's Portfolio-additional resourcing*. Equity injection in 2024-25 has been reduced to reflect the reduction and does not match with Budget Paper No.4.

1.3 Budget measures

Budget measures in Part 1 relating to Office of the Special Investigator are detailed in the Budget Paper No. 2 and are summarised below.

Table 1.2: Entity 2025–26 Budget measures

	Program	2024-25 \$'000	2025-26 \$'000	2026-27 \$'000	2027-28 \$'000	2028-29 \$'000
Payment measures						
Attorney–General's Portfolio - additional resourcing (a)						
Departmental payment (b)(c)	1.1	(12,500)	47,519	-	-	-
Total		(12,500)	47,519	-	-	-
Total payment measures						
Departmental		(12,500)	47,519	-	-	-
Total		(12,500)	47,519	-	-	-

Prepared on a Government Finance Statistics (Underlying Cash) basis. Figures displayed as a negative (x) represent a decrease in funds.

(a) The full measure description for *Attorney–General's Portfolio - additional resourcing* in Budget Paper No.2 under the Attorney-General's Portfolio.

(b) The OSI will provide \$12.0 million in *Appropriation Act (No 1) 2024-2025* and \$0.500 million from *Appropriation Act (No. 2) 2024-2025* as an offset

(c) Includes \$0.500 million in capital funding in 2025-26.

Section 2: Outcomes and planned performance

Government outcomes are the intended results, impacts or consequences of actions by the Government on the Australian community. Commonwealth programs are the primary vehicle by which government entities achieve the intended results of their outcome statements. Entities are required to identify the programs which contribute to government outcomes over the Budget and forward years.

Each outcome is described below together with its related programs. The following provides detailed information on expenses for each outcome and program, further broken down by funding source.

Note:

Performance reporting requirements in the Portfolio Budget Statements are part of the Commonwealth performance framework established by the *Public Governance, Performance and Accountability Act 2013*. It is anticipated that the performance measure described in Portfolio Budget Statements will be read with broader information provided in an entity’s corporate plans and annual performance statements – included in Annual Reports – to provide a complete picture of an entity’s planned and actual performance.

The most recent corporate plan for the OSI can be found at:
<https://www.osi.gov.au/publications/corporate-plans>

The most recent annual performance statement can be found at:
<https://www.osi.gov.au/publications/annual-reports>

2.1 Budgeted expenses and performance for Outcome 1

Outcome 1: Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution.

Linked programs

Australian Federal Police

- Program 1.1: Federal Policing

Contribution to Outcome 1 made by linked programs

The AFP will work with the OSI to investigate any breaches of the Laws of Armed Conflict by members of the Australian Defence Force in Afghanistan from 2005 to 2016.

Budgeted expenses for Outcome 1

This table shows how much the entity intends to spend (on an accrual basis) on achieving the outcome, broken down by program, as well as by Administered and Departmental funding sources.

Table 2.1.1: Budgeted expenses for Outcome 1

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Program 1.1: Independent Investigation					
Departmental expenses					
Departmental appropriation	45,848	47,019	-	-	-
Expenses not requiring appropriation in the Budget year (a)	540	560	-	-	-
Departmental total	46,388	47,579	-	-	-
Total expenses for program 1.1	46,388	47,579	-	-	-

	2024-25	2025-26
Average staffing level (number)	162	120

(a) Expenses not requiring appropriation in the budget year are made up of depreciation expenses and other resources received free of charge.

Table 2.1.2: Performance measure for Outcome 1

Table 2.1.2 details the performance measures for each program associated with Outcome 1. It is used by entities to describe the results they plan to achieve and the related key activities, as detailed in the current corporate plan (i.e. 2024–25), the context in which these activities are delivered, and how the performance of these activities will be measured. Where relevant, details of the 2025–26 Budget measures that have created new programs or materially changed existing programs are provided.

Outcome 1– Ensure Australian law and principles of justice are upheld through investigating activities of Australian Defence Force personnel in Afghanistan from 2005 to 2016, and referring alleged criminal offences including breaches of the Laws of Armed Conflict for prosecution		
Program 1.1- Independent Investigation Review and triage the findings of the Inspector-General of the Australian Defence Force Afghanistan Inquiry, investigate allegations of criminal conduct, including breaches of the Laws of Armed Conflict, by Australian Defence Force personnel in Afghanistan from 2005 to 2016 and develop briefs of evidence for referral to the Commonwealth Director of Public Prosecutions (CDPP).		
Key Activities	Key activities reported in the current corporate plan that relate to this program: <ul style="list-style-type: none"> • review • investigate • refer 	
Year	Performance measures	Expected Performance Results
Current Year 2024-25	The OSI has the appropriate structures, systems and capabilities to receive and review incoming materials, and is using and adhering to these processes.	Review of IGADF Afghanistan Inquiry findings ongoing.
	OSI is working with the Australian Federal Police to investigate activities of Australian Defence Force personnel in Afghanistan from 2005-2016.	Investigations are being undertaken and are progressing.
	The OSI compiles briefs of evidence in relation to any investigations considered appropriate for referral to the CDPP for assessment/prosecution.	Briefs of evidence are prepared in relation to any investigations considered appropriate for referral to the CDPP for assessment/prosecution.
Year	Performance measures	Planned Performance Results
Budget Year 2025-26	As per 2024–25	As per 2024–25
Forward Estimates 2026-29	As per 2025–26	As per 2025–26
Material changes to Program 1.1 resulting from 2025-26 Budget Measures: Nil		

Section 3: Budgeted financial statements

Section 3 presents budgeted financial statements which provide a comprehensive snapshot of entity finances for the 2025-26 budget year, including the impact of budget measures and resourcing on financial statements.

3.1 Budgeted financial statements

3.1.1 Explanatory notes and analysis of budgeted financial statements

The financial statements are prepared on an accrual basis where revenue and expenses are recognised as and when the resources are received and used. The entity resourcing table details resources available to be used during the period and includes amounts recognised as revenue in previous periods.

3.1.2 Explanatory notes and analysis of budgeted financial statements

Budgeted Comprehensive Income Statement

The OSI is budgeting for a break-even operating result in 2025-26 after adjusting for depreciation and amortisation expenses and right-of-use asset principal repayments.

Budgeted Departmental Balance Sheet

The net asset position as at 30 June 2026 is estimated to be \$15.4 million. The OSI’s main assets are trade and other receivables (\$18.6 million), buildings (\$0.13 million) and property, plant and equipment (\$0.26 million). The OSI’s liabilities mainly relate to trade creditors (\$2.3 million) and employee provisions (\$1.6 million).

3.2. Budgeted financial statements tables

Table 3.1: Comprehensive income statement (showing net cost of services) for the period ended 30 June

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
EXPENSES					
Employee benefits	27,998	31,185	-	-	-
Suppliers	15,642	15,894	-	-	-
Depreciation and amortisation (a)	2,735	500	-	-	-
Finance costs	13	-	-	-	-
Total expenses	46,388	47,579	-	-	-
LESS:					
OWN-SOURCE INCOME					
Gains					
Other	40	60	-	-	-
Total gains	40	60	-	-	-
Net (cost of)/contribution by services	(46,348)	(47,519)	-	-	-
Revenue from Government	45,875	47,019	-	-	-
Surplus/(deficit) attributable to the Australian Government	(473)	(500)	-	-	-
OTHER COMPREHENSIVE INCOME					
Total comprehensive income/(loss)	(473)	(500)	-	-	-
Total comprehensive income/(loss) attributable to the Australian Government	(473)	(500)	-	-	-

Note: Impact of net cash appropriation arrangements

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
Total comprehensive income/(loss) - as per statement of Comprehensive Income	(473)	(500)	-	-	-
plus: depreciation/amortisation of assets funded through appropriations (departmental capital budget funding and/or equity injections) (a)	500	500	-	-	-
plus: depreciation/amortisation expenses for ROU assets (b)	2,235	-	-	-	-
less: lease principal repayments (b)	2,262	-	-	-	-
Net Cash Operating Surplus/ (Deficit)	-	-	-	-	-

Prepared on Australian Accounting Standards basis.

(a) From 2010–11, the Government introduced net cash appropriation arrangements that provided non-corporate Commonwealth entities with a separate Departmental Capital Budget (DCB) under Appropriation Bill (No. 1) and Supply Bill (No. 1). This replaced revenue appropriations provided under Appropriation Bill (No. 1) used for the depreciation/amortisation expenses. For information regarding DCBs, please refer to Table 3.5 Departmental Capital Budget Statement.

(b) Applies leases under AASB 16 Leases.

Table 3.2: Budgeted departmental balance sheet (as at 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
ASSETS					
Financial assets					
Cash and cash equivalents	100	100	100	100	100
Trade and other receivables	18,615	18,615	18,615	18,615	18,615
Total financial assets	18,715	18,715	18,715	18,715	18,715
Non-financial assets					
Buildings	129	129	129	129	129
Property, plant and equipment	258	258	258	258	258
Other non-financial assets	189	189	189	189	189
Total non-financial assets	576	576	576	576	576
Total assets	19,291	19,291	19,291	19,291	19,291
LIABILITIES					
Payables					
Suppliers	2,254	2,254	2,254	2,254	2,254
Other payables	68	68	68	68	68
Total payables	2,322	2,322	2,322	2,322	2,322
Interest bearing liabilities					
Leases	-	-	-	-	-
Total interest bearing liabilities	-	-	-	-	-
Provisions					
Employee provisions	1,565	1,565	1,565	1,565	1,565
Other provisions	23	23	23	23	23
Total provisions	1,588	1,588	1,588	1,588	1,588
Total liabilities	3,910	3,910	3,910	3,910	3,910
Net assets	15,381	15,381	15,381	15,381	15,381
EQUITY *					
Parent entity interest					
Contributed equity	(15,527)	(15,027)	(15,027)	(15,027)	(15,027)
Retained surplus (accumulated deficit)	98	98	98	98	98
Total parent entity interest	30,810	30,310	30,310	30,310	30,310
Total equity	15,381	15,381	15,381	15,381	15,381

Prepared on Australian Accounting Standards basis.

*‘Equity’ is the residual interest in assets after deduction of liabilities.

Table 3.3: Departmental statement of changes in equity — summary of movement (Budget year 2025-26)

	Retained earnings \$'000	Asset revaluation reserve \$'000	Contributed equity/ capital \$'000	Total equity \$'000
Opening balance as at 1 July 2025				
Balance carried forward from previous period	30,810	98	(15,527)	15,381
Adjusted opening balance	30,810	98	(15,527)	15,381
Comprehensive income				
Surplus/(deficit) for the period	(500)	-	-	(500)
Total comprehensive income	(500)	-	-	(500)
Of which:				
Attributable to the Australian Government	(500)	-	-	(500)
Transactions with owners				
Contributions by owners				
Equity injection – appropriation	-	-	500	500
Sub-total transactions with owners	-	-	500	500
Estimated closing balance as at 30 June 2026	30,310	98	(15,027)	15,381
Closing balance attributable to the Australian Government	30,310	98	(15,027)	15,381

Prepared on Australian Accounting Standards basis.

Table 3.4: Budgeted departmental statement of cash flows (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
OPERATING ACTIVITIES					
Cash received					
Appropriations	45,875	47,019	-	-	-
Total cash received	45,875	47,019	-	-	-
Cash used					
Employees	27,998	31,185	-	-	-
Suppliers	15,602	15,834	-	-	-
Interest payments on lease liability	13	-	-	-	-
Total cash used	43,613	47,019	-	-	-
Net cash from/(used by) operating activities	2,262	-	-	-	-
INVESTING ACTIVITIES					
Cash used					
Purchase of property, plant and equipment and intangibles	-	500	-	-	-
Total cash used	-	500	-	-	-
Net cash from/(used by) investing activities	-	(500)	-	-	-
FINANCING ACTIVITIES					
Cash received					
Contributed equity	-	500	-	-	-
Total cash received	-	500	-	-	-
Cash used					
Principal payments on lease liability	2,262	-	-	-	-
Total cash used	2,262	-	-	-	-
Net cash from/(used by) financing activities	(2,262)	500	-	-	-
Net increase/(decrease) in cash held	-	-	-	-	-
Cash and cash equivalents at the beginning of the reporting period	100	100	100	100	100
Cash and cash equivalents at the end of the reporting period	100	100	100	100	100

Prepared on Australian Accounting Standards basis.

Table 3.5: Departmental capital budget statement (for the period ended 30 June)

	2024-25 Estimated actual \$'000	2025-26 Budget \$'000	2026-27 Forward estimate \$'000	2027-28 Forward estimate \$'000	2028-29 Forward estimate \$'000
NEW CAPITAL APPROPRIATIONS					
Equity injections – Bill 2	-	500	-	-	-
Total new capital appropriations	-	500	-	-	-
Provided for:					
Purchase of non-financial assets	-	500	-	-	-
Total items	-	500	-	-	-
PURCHASE OF NON-FINANCIAL ASSETS					
Funded by capital -appropriations(a)	-	500	-	-	-
TOTAL	-	500	-	-	-
RECONCILIATION OF CASH USED TO ACQUIRE ASSETS TO ASSET MOVEMENT TABLE					
Total purchases	-	500	-	-	-
Total cash used to acquire assets	-	500	-	-	-

Prepared on Australian Accounting Standards basis.

(a) Includes both current Appropriation Bill (No. 2), Supply Bill (No. 2) and prior Appropriation Act (No. 2/4/6) appropriations.

Table 3.6: Statement of departmental asset movements (Budget year 2025-26)

	Buildings	Other property, plant and equipment	Total
	\$'000	\$'000	\$'000
As at 1 July 2025			
Gross book value	2,703	1,310	4,013
Gross book value – ROU assets	11,443	-	11,443
Accumulated depreciation/amortisation and impairment	(2,556)	(1,052)	(3,608)
Accumulated depreciation/amortisation and impairment – ROU assets	(11,461)	-	(11,461)
Opening net book balance	129	258	387
Capital asset additions			
Estimated expenditure on new or replacement assets			
By purchase – appropriation equity (a)	-	500	500
Total additions	-	500	500
Other movements			
Depreciation/amortisation expense	-	(500)	(500)
Depreciation/amortisation on ROU assets	-	-	-
Total other movements	-	(500)	(500)
As at 30 June 2026			
Gross book value	2,703	1,810	4,513
Gross book value – ROU assets	11,443	-	11,443
Accumulated depreciation/amortisation and impairment	(2,556)	(1,552)	(4,108)
Accumulated depreciation/amortisation and impairment – ROU assets	(11,461)	-	(11,461)
Closing net book balance	129	258	387

Prepared on Australian Accounting Standards basis.

(a) 'Appropriation equity' refers to equity injections appropriations provided through Appropriation Bill (No. 2) 2025-2026 and Supply Bill (No 2) 2025-2026.

